

CA2 ALPU
A56
1924
c.1

TILITY COMMISSIONERS

Alberta Treasury
~~STATISTICS ALBERTA
LIBRARY~~

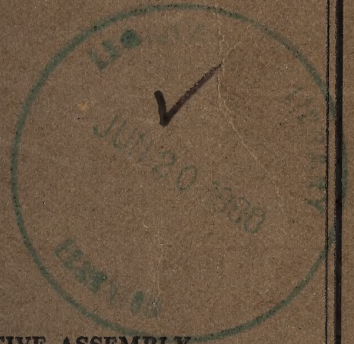
AND COMMISSIONS

ALBERTA LEGISLATURE LIBRARY



3 3398 00402 8550

Ninth Annual Report
OF THE
**Board of Public Utility
Commissioners**
OF THE
Province of Alberta
1924



PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY

EDMONTON
PRINTED BY J. W. JEFFERY, KING'S PRINTER
1925

Sessional Paper No. 8, 1925





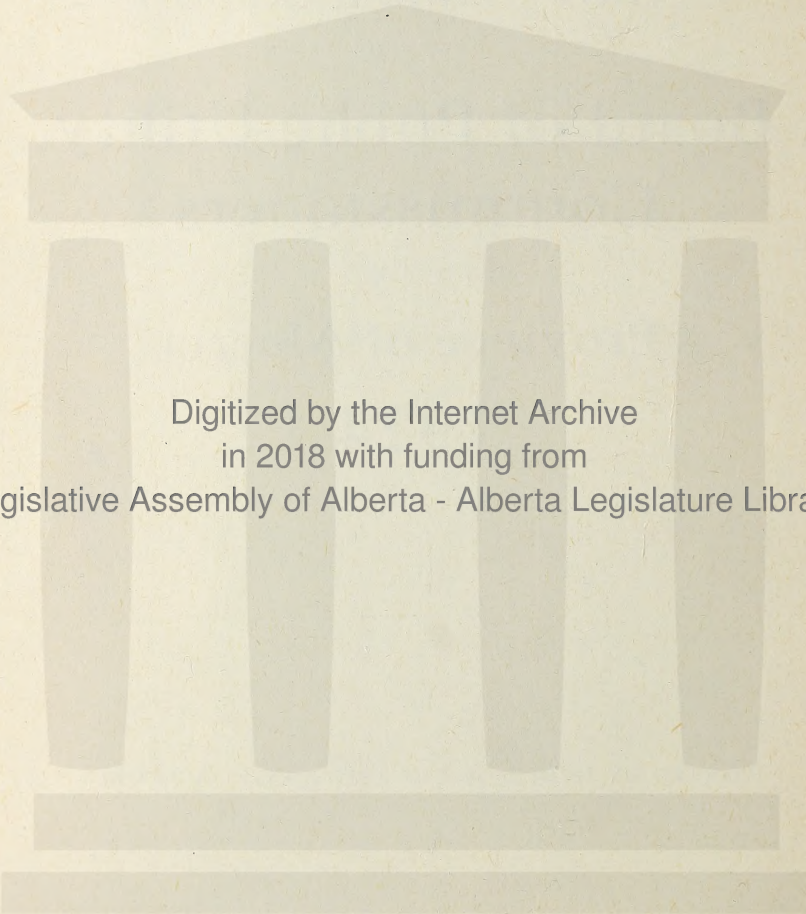
Ninth Annual Report
OF THE
Board of Public Utility
Commissioners
OF THE
Province of Alberta
1924

PRINTED BY ORDER OF THE LEGISLATIVE ASSEMBLY

EDMONTON
PRINTED BY J. W. JEFFERY, KING'S PRINTER
1925

OFFICIAL REPORT
1924

3



Digitized by the Internet Archive
in 2018 with funding from
Legislative Assembly of Alberta - Alberta Legislature Library

NINTH ANNUAL REPORT
OF THE
Board of Public Utility Commissioners
OF THE
Province of Alberta, 1924

TO THE HONOURABLE HERBERT GREENFIELD,

Chairman of the Executive Council of Alberta

EDMONTON, ALBERTA.

SIR,—

In pursuance of the provisions of *The Public Utilities Act, 1923*, the Board of Public Utility Commissioners has the honour to submit its report, covering the twelve months ending December 31, 1924.

PUBLIC UTILITIES

This last year has shown a very considerable increase in the Board's work, relating to public utilities, as a perusal of this report will show.

The three-year period covered by the Board's 1921 Order, in connection with natural gas rates chargeable by the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, in the City of Calgary, terminated on November 1st, 1924. The question of an adequate supply of gas for the communities served by this company has, there is good reason to believe, been at last solved, for some considerable time at least, by the development of the Foremost gas field. As the normal consumption by the city has not yet been determined, owing to the fact that this adequate supply was not available until the close of last year, both the city and the company asked that the Board extend the period in question for a further two years, and an Order was made to that effect.

As a result of the decision of the Supreme Court of Canada, in the litigation between this company and the City of Lethbridge, the City of Lethbridge applied for and obtained an Order of the Board requiring the company to continue its service in that city, and an application by the company for an increase in rates was dismissed. An appeal was taken against the Board's decision in each of these cases, and allowed by the Appellate Division of the Supreme Court. As a result, a further application by the company for a fixing of rates in the City of Lethbridge, and in the several towns along the company's pipe line, was made to the Board, and after hearing the evidence, the rates in effect in the City of Calgary were made applicable throughout the company's whole system.

MUNICIPAL BORROWINGS

Debenture borrowings by cities have been greater this year than in the preceding year, when these borrowings were very light. Borrowings by towns and villages have been considerably less, while debenture issues of school districts have been both fewer in number and, also, the aggregate amount has been much less than in the year preceding the period now under consideration.

MUNICIPAL FINANCES

There are, at the present time, under the supervision of the Board, by virtue of proceedings taken under Part IV of *The Public Utilities Act, 1923*, eight towns and two school districts, while a third school district is now the subject matter of an application. The original recommendations of the Municipal Finances Commission, made as a result of applications by the various towns, were, for the most part, temporary in their nature, and, in the main, provided for the refunding of the accrued arrears and the maturing indebtedness, extending in no case beyond the close of 1925. In two cases, the original recommendations appear to be working out satisfactorily, but in all of the other cases, as the periods covered by the original recommendations expire, applications for further relief are being received, and it is already apparent that the provisions of these recommendations will not meet the requirements of the municipalities involved. In the case of each of these municipalities, it falls to the Board to work out a scheme of adjustment which will provide a permanent settlement for each of these financially embarrassed communities. Several of these settlements are now in the course of negotiation, but owing to the necessity of obtaining the consent of a specified percentage of the bond-holders in each case, the process of arriving at a final settlement takes up much time.

Every municipality coming under the supervision of the Board, by virtue of this part of the Act, is required to submit its budget for the year, and every item thereof is carefully scrutinized by the Board, in order to see that its expenditures are kept down to the lowest possible limit.

In addition to the formal applications dealt with, many inquiries by debenture holders, in regard to non-payment of debentures maturing, were received. In each case, the matter was taken up with the local authority in default, and, in nearly every instance, the matter was arranged without the necessity of any further action on the part of the bond-holders.

APPLICATIONS RELATING TO SUBDIVISIONS

There has been, during the period covered by this report, a further increase in the number of cancellation applications over those of the previous year. Slightly under two hundred Orders cancelling subdivision plans were issued by the Board during the course of the year.

SALE OF SHARES ACT

In the past year, there was a falling off in the number of applications made to the Board under the provisions of *The Sale of Shares Act*, due, no doubt, in part at least, to the decision of the Supreme Court of Canada, to the effect that companies incorporated by Dominion charter are without the scope of the Provincial Sale of Shares Acts. There is no doubt but that, since this decision, the promoter, who fears that his scheme of operations or plan of business will not stand up before the scrutiny of the Board, proceeds

at once to obtain a Dominion charter. In more than one instance, companies incorporated under the provisions of the Provincial "*Companies Act*", whose ventures have failed to satisfy the Board, have simply obtained new charters at Ottawa, and have then proceeded to sell their stock, without restriction. Once a Dominion charter is obtained, the promoter is free of any restrictions as to the selling of his stock, and there is no necessity for his submitting to any inquiry into the soundness, or even into the *bona fides*, of his proposition.

Summaries of all other matters dealt with by the Board appear in the report.

Respectfully submitted,

A. A. CARPENTER,
Chairman.

E. J. FREAM,
Commissioner.

January 30th, 1925.

EDMONTON, ALBERTA.

ORDER No. 2738.

FILE No. 2969.

**See Foot-note.*

IN THE MATTER OF *THE PUBLIC UTILITIES ACT, 1923*,
AND IN THE MATTER OF an application by the City of
Lethbridge for an order restraining the Canadian Western Natural
Gas, Light, Heat and Power Company, Limited, from shutting
off the supply of natural gas from the City of Lethbridge and
consumers of natural gas in that city.

Appearances:

A. A. McGillivray, Esq., K.C., and W. S. Ball, Esq., for the city. H. P. O.
Savary, Esq., K.C., for the company.

This is an application by the City of Lethbridge for an order of the Board of Public Utility Commissioners restraining the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, from shutting off its gas supply from the City of Lethbridge and its inhabitants, and for a further order that the company furnish the city and such inhabitants as are now gas consumers, and to such other of its inhabitants along the company's pipe line within the city who may desire to become gas users, such supply of gas as they may require, upon payment of the prices as set out in the agreement and by-laws hereinafter referred to. Certain other relief is asked for where the company has removed its meters where tenants have vacated the premises, and the city asks further that the Board make a declaration that within the true meaning and intent of the agreement and by-laws referred to, the company is bound to supply gas to the city and its inhabitants in sufficient quantities for a period of fifteen years from the 30th July, 1912, pursuant to said agreement and by-laws, or in the alternative, until such time as the city may take over and acquire the assets of the company under the powers contained in such agreement and by-laws.

The company is the proprietor of a public utility as defined by *The Public Utilities Act, 1923*, and is at present and so far as the Cities of Calgary and Lethbridge are concerned, has been supplying these cities with natural gas since the construction of its system in 1912. The main pipe line of the company connects the company's gas field at Bow Island with the City of Calgary, a branch pipe line of some seven miles connecting the City of Lethbridge with the company's main trunk line. Subsequent to 1912 various small towns along the company's main line were connected up, and these smaller towns have been supplied with natural gas in accordance with various franchise agreements granted by these towns.

The City of Lethbridge, under the terms of its by-law No. 99 passed on the 18th July, 1910, and an agreement entered into pursuant thereto, and of an amending by-law No. 154 passed on 30th July, 1912, the terms of which were agreed to by the company, granted to the company a franchise for the supply of natural gas thereto for a period of fifteen years and thereafter until the city shall have taken over and paid the company for its assets within the city on certain specified terms, the right for fifteen years being exclusive.

Some years ago the company's supply of gas, derived from what is known as the Bow Island Gas Field, showed indications of a rapid depletion, and the supply became so inadequate so far as the City of Calgary was concerned that under an amendment to *The Public Utilities Act* passed in 1921, the City of Calgary in that year, upon an application made to the Board for an order augmenting the gas supply to that city, obtained an order requiring the company

*An appeal was taken by the Company against this decision, and also against the Order of the Board (No. 2743), dismissing the Company's application for an increase in rates in the City of Lethbridge, and both appeals were allowed by the Appellate Division of the Supreme Court, the Court holding that the Board had power to deal with the questions of supply and rates as to it might seem just. (Reported in 20 A.L.R., page 529.)

to augment its gas supply, first from what is known as the Turner Valley Field, which has been done, and second from other sources, which part of the order has not yet been complied with. Under the provisions of the amendment, it was the duty of the Board upon making such order to fix fair and reasonable rates at which gas was to be sold within the municipality making the application, but there was no provision for compelling the other municipalities being served by the company, to join in the application. The City of Lethbridge refused to join in that application and has continued to pay the rate set out in the city by-laws already referred to, namely, 35 cents per 1,000 cubic feet for domestic gas, and 15 cents and 20 cents for power purposes. The various smaller communities along the company's main pipe line are still continuing at the 35 cent rate for domestic gas, and 20 cents for power purposes. However, owing to the shortage of supply, the selling of natural gas for power purposes has been for the most part discontinued.

On April 5th of last year the company gave notice to the gas consumers in the City of Lethbridge that owing to its being unable to obtain an adequate price for gas from the city, the company would on the 10th May of that year discontinue its service in that city. The city obtained an injunction restraining the company from shutting off the gas supply, and at trial this injunction was made permanent and a declaration was made that the city was entitled to a sufficient supply of gas for a period of 15 years from July 30th, 1912, at the price set out in the by-laws and agreement before mentioned. This judgment was reversed upon appeal, and upon an even division of judges a further appeal was dismissed by the Supreme Court of Canada, three of the judges of that Court expressing the opinion that the proper course for the city to follow was to apply for redress to the Board of Public Utility Commissioners, following along the lines of the judgment of Mr. Justice Clarke in the Appellate Court.

The present application is the result of the litigation just referred to. The city practically asks for much the same relief that it sought in the courts, but in the main has pressed for an order restraining the company from shutting off the gas supply as threatened in its notice of April of last year. It contends that the company is bound by a contract contained in the by-laws and agreement already mentioned, to supply the city with gas for a period of 15 years from July 30th, 1912, or until the city takes over the assets of the company under the terms contained in these by-laws and agreement. And it contends that by virtue of Section 63, Clause (d), Paragraph (i) of *The Public Utilities Act, 1923*, the Board is bound to enforce the provision of that contract so far as it relates to the supply of gas at the rate set out therein.

On the other hand, the company contends that there is no contract, or at least that there is no obligation placed upon the company by these by-laws and agreement to continue the supply of gas for any specified term, the franchise being only permissive and the company being at liberty to withdraw its service at any time. It also contends that owing to the decision of the Appellate Court in the recent litigation, the question of whether or not there is a contract is *res judicata*, that the Board has no power to decide whether or not there is a contract nor to determine disputed questions as to the interpretation of contracts. And finally it argues that while the Board is given power to require public utilities to comply with the terms of a contract, it is not compelled to do so, and in any event should not do so where it would result in compelling a utility to operate at a loss.

With the contention that it has no power to decide whether or not there is a contractual relationship, the Board does not agree. Under the *Alberta Public Utilities Act*, as interpreted by the Appellate Court in a former case, the existence or non-existence of a contract may determine whether or not the Board has jurisdiction to deal with a matter at all, and in such case the Board must necessarily have the power to determine that question. It is true that if

the Board erroneously decides that there is no contract, it cannot give itself jurisdiction in a case where otherwise it could not deal with the matter. Such questions do not arise under American public utility Statutes as the jurisdiction of public utility or public service commissions over contracts in the United States, at least so far as rates are concerned, is supreme.

As to the question of *res judicata*, counsel for the company maintains that the Appellate Court's decision in the recent litigation was based on the finding that there was no contract between the parties, and that the appeal to the Supreme Court of Canada being dismissed, the question as to whether or not there is a contract has been finally determined in the negative. The Board is unable to adopt this view. It is unable to find that a majority of the judges of the Appellate Court gave judgment on the ground that there was no contract. Of the three judges who joined in reversing the judgment of the trial judge, it is true that Mr. Justice Beck and Mr. Justice Hyndman so found, but Mr. Justice Clarke, while leaning to that view, states that it is unnecessary to decide the company's right to discontinue, apart from *The Public Utilities Act*, and his decision is actually based upon the ground that the question should be dealt with by the Board of Public Utility Commissioners and not by the Court. But even apart from this, it is quite apparent from reading the judgments of the judges in the final appeal that the action was there dismissed upon grounds entirely apart from consideration as to whether or not there was any contract between the parties. Three of the six judges definitely held that there was a contract, or an implied contract, while a fourth while not deciding the point distinctly stated that he did not wish to be understood as agreeing with the Appellate judges who held that there was no contract. The remaining judges did not express any opinion whatever upon this point.

Upon the question as to whether or not there has been established a contractual relationship between the parties depends the jurisdiction or lack of jurisdiction of the Board to vary the rates chargeable for gas in the City of Lethbridge. If there is a contract, then under the decision of the Appellate Division in the case of "*Northern Alberta Natural Gas Development Company vs. Edmonton*," the Board has no power to consider the rate question at all. If there is no contract, the Board will have the power to vary the rates so as to ensure a fair return upon the company's investment. And it may be said here that the reason for the company's decision to shut off the supply of gas from the City of Lethbridge is not because of any shortage of gas but because of the fact that to continue the service at the rates that have been in force in that city is unprofitable and perhaps even entails actual loss upon the company.

The Board does not wish to be understood as finding in this particular case that the allegations of the company in regard to the question of rates, are correct. Whatever opinion the Board may have as to the sufficiency or insufficiency of these rates (derived from its general knowledge of the affairs of the company) any findings in regard to such a matter could only be arrived at after a proper hearing of the evidence adduced by both parties.

As will be seen later, it would greatly simplify the question so far as the Board is concerned if it could come to the conclusion that there was no contract between the parties. However, the Board has not been able to adopt that view. On the contrary it is inclined to the view that there is a contract existing between the company and the city, one of the terms of which is the supply of gas to the city and its inhabitants for a period of fifteen years from July 30th, 1912, at the prices stipulated in the city by-laws before referred to. This certainly is the view expressed by the majority of the judges who have dealt with the question in the litigation already referred to.

Having found that there is a contract between the parties, it is then necessary to consider what is the Board's position in regard to enforcing the terms of that contract. The provision of *The Public Utilities Act*, relied upon by the

city, is Section 63, Clause (d), Paragraph (i). This provides that the Board shall have power by order in writing made, after notice to and hearing of the parties interested, to require every proprietor of a public utility "to comply with the laws of this Province and any municipal by-law affecting the public utility, and to conform to the duties imposed thereto, or by the provisions of its own charter, or by any agreement with any municipality or other proprietor." The company's contention is that the rate provided in that by-law is insufficient to allow it to continue the service in question without loss, and that consequently it should be permitted to abandon its service or, in the alternative, be allowed a rate sufficient to cover operating expenses, a proper amount for depreciation or amortization, and a fair return upon its investment.

This contention is based largely upon the practice followed in such matters by the public utility and public service commissions in the United States. It is the universal practice with American commissions that before a public utility proprietor is allowed to abandon his service or any operation thereof, he must apply to the commission for permission to do so, but these commissions have absolute power to deal with the question of rates either by way of increasing or decreasing them, and can thus ensure that the proprietor of a utility gets a fair return upon his investment. This power of regulation of rates exists notwithstanding the existence of any contract between a municipality and a public utility, it having been held that by virtue of its police powers, a State has the power to over-ride the provisions of any such contract so far as rates are concerned, and having delegated this power to its public utility or public service commission, that commission has similar powers. Consequently, when an application is made to a commission for permission to abandon a service in whole or in part, the commission considers whether a readjustment of rates will not meet the company's difficulty, and generally no utility will be allowed to abandon its service if, by a readjustment of its rates, it can be enabled to continue in operation.

There are provisions in our *Public Utilities Act* which at least suggest that the powers intended to be given to the Board of Public Utility Commissioners are as wide as those of American commissions. However, the Appellate Court of this Province in "*Northern Alberta Natural Gas Development Company Limited vs. City of Edmonton*," 15 A.L.R. 416, has held that this Board has no power to increase rates provided under a contract, and the Board is of the opinion that it must give effect to this decision. It is much the same as if the former *Public Utilities Act* contained a provision that the Board should under no circumstances increase any rates provided for in a contract. It is under the provisions of the former Act, which are all re-enacted in the present *Public Utilities Act*, that this case must be decided, for while the new Act contains a provision giving the Board power to increase or decrease rates, the new provision only applies to contracts made after May 1st, 1923, or when the parties consent to the jurisdiction of the Board. In view, therefore, of this decision, it will be seen that the practice of American utility or public service commissions in matters of this kind, is of little assistance to the Board in this present case.

If, by virtue of the decision already mentioned, there is a distinct prohibition so far as any increase in contract rates is concerned, it appears that the Board's power to enforce the terms of a contract should not be influenced by the fact that an increase of rates cannot be granted, and the company's contention that the Board should not compel compliance with the terms of the contract because it will entail loss upon the public utility, seems to lose much of its force.

The Board does not wish it to be understood that it does not realize the difficulty of reconciling this ruling with some of the provisions of *The Public Utilities Act*. As an instance of this it may be pointed out that Section 61

(Section 22 of the former Act) provides that where a public utility has gone into the hands of a receiver such official shall be under the jurisdiction of the Board and shall comply with all its orders and directions. It surely was not intended that a receiver or liquidator should have to operate a utility at a loss, in order to comply with the terms of a contract the utility has entered into with a municipality, for to do so would be to discriminate against the other creditors. If an adequate rate were permitted, it would be entirely different, for in such case while the public would be spared the inconvenience occasioned by the shutting down of the plant, the liquidator or receiver would be enabled to carry on.

Again, as to the question of discrimination, the Appellate Court's decision necessarily renders the provision relating to discrimination wholly inapplicable to a case where there is a contractual relationship. It is true that in the present case the higher rate is now being paid by the City of Calgary as the result of an application by that city for the augmentation of the gas supply available for the use of consumers in that city, an application in which the City of Lethbridge refused to join. While it may seem unreasonable that the City of Lethbridge should have to surrender its rights under its contract merely because another city had from force of circumstances to acquiesce in an increase in rates, it is reasonable to assume that the augmentation of the gas supply as the result of the Calgary application has benefitted the City of Lethbridge in more ways than one. It has undoubtedly enabled the company to conserve the gas in the Bow Island field for the winter months. And it may be added that it is very questionable whether without the increase that was allowed the company in its Calgary rates, the company could have carried on or continued to supply even the City of Lethbridge.

However, these inconsistencies that suggest themselves, when arriving at the Board's decision, appear to suggest an argument against the correctness of the decision in the Northern Alberta Natural Gas Development Company case rather than to afford reasons why the Board should not exercise the particular power in question, in the present case. There is here, as the Board has found, a contract. It appears that the city has no remedy under this contract if the Board refuses to take cognizance of the matter. It is true that the city could, as apparently has been contemplated by some of the judges, apply to the Board for relief, and the Board on finding the rates inadequate might order that the supply of gas be continued, upon the city and the gas users therein paying such rates as might be fixed by the Board. But this is only a method of getting around the decision of the Appellate Court, and doing indirectly what the Court has held that the Board has no power to do.

For the reasons given, the Board is of the opinion that it should make an order requiring the company to supply gas to the city and its inhabitants as set out in the contract and there will be an order accordingly. The Board does not think it should give any declaratory order, and it does not see how any such order would accomplish anything. The other relief asked for by the city will naturally follow from the Board's granting the order already referred to.

In view of what has been said, the Board will therefore order and it does now order that the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, do comply with the terms of the contract that the Board has found to exist between the city and the company, in so far as the supply of gas to the city and its inhabitants is concerned, at the rates therein set out, until further order of the Board, but it is to be understood that any such order if not modified or varied in the meantime shall not extend beyond the 30th day of July, 1927, being the end of the 15-year period covered by the contract already referred to.

It is to be further understood that the Board reserves the power to modify or vary this order in case it be found at any time that the Board has jurisdiction to vary the rates, and application is made to it for that purpose.

Certain relief was asked by the city in the way of replacement of gas meters removed from premises contrary to the will of the owners or tenants, and also against the refusal of the company to supply gas to parties who now desire to become consumers. The Board feels that the present decision regarding the company's liability to supply gas will obviate any necessity to make any formal order dealing with such matters. If it is shown to be necessary, however, orders will be made to cover those cases.

The city will be entitled to its costs in the present application, such costs to be fixed by the Board.

Dated at Edmonton, this ninth day of April, A.D. 1924.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

ORDER No. 2771.

FILE No. 2551.

THE SEVENTH DAY OF MAY, A.D. 1924.

Before:

The Board of Public Utility
Commissioners for the
Province of Alberta.} IN THE MATTER OF *The Public Utilities Act*,
AND IN THE MATTER OF Order No. 1776 of this
Board.

WHEREAS this Board did, by its Order No. 1776 made on the 30th day of November, 1921, order that the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, should augment its supply of gas conveyed to and distributed within the City of Calgary, and did by the said order direct that the said company might charge the users of natural gas within the City of Calgary a net rate of not more than forty-eight (48c.) cents for each thousand cubic feet of natural gas consumed for domestic purposes during the period from the first day of November, 1921, until the first day of November, 1924, and did also direct that the said company should be at liberty to charge all accounts at a maximum rate not to exceed fifty-three (53c.) cents for each thousand cubic feet of gas consumed for domestic purposes, subject to a discount of five (5c.) cents for each thousand cubic feet if paid within ten days from the date the account is mailed, and that the company should be at liberty to make a minimum net charge of one (\$1) dollar per month per meter to each consumer whose consumption of gas as shown by the monthly meter reading charged at the foregoing net rate should amount to less than one dollar.

AND WHEREAS the City of Calgary and the said Canadian Western Natural Gas, Light, Heat and Power Company, Limited, have consented to the making by the Board of an order in the form hereinafter contained.

NOW THEREFORE THIS BOARD DOTH ORDER:

1. That subject to the fulfillment by the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, of the conditions hereinafter set forth, the said order of the Board No. 1776 made on the 30th day of November, 1921, insofar as the same applies to the rates to be charged by the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, for natural gas sold in the City of Calgary for domestic purposes be, and the same is hereby continued for a further period of two years from the first day of November, 1924.

2. The continuation of the rates fixed by the said order is made upon and subject to the following conditions, namely:

(a) That the said Canadian Western Natural Gas, Light, Heat and Power Company, Limited, shall construct a pipe line, which said pipe line shall form an integral part of the company's system, not less than ten inches in diameter from the gas field at or near Foremost in the Province of Alberta, to a point on its present main trunk line near Burdett, in the Province of Alberta, and that such pipe line be completed and in operation not later than the 31st day of October, 1924.

(b) That the said company shall drill at least one additional well in the said Foremost gas field during the season of 1924, and use its best endeavours to have the same completed and in operation by the 31st day of October, 1924.

(c) That the company shall, during the said period of two years from the first day of November, 1924, drill such additional gas wells in the said Foremost field, or in any other field controlled by the company, as may be necessary,

with gas otherwise available, to assure an adequate supply for the City of Calgary during the said period.

(d) That the wells already drilled by the said company in the said Foremost gas field be connected with the said pipe line so that the gas produced therefrom may be available for use in the City of Calgary not later than the 31st day of October, 1924, and that the company do also connect to its said pipe line all additional wells which may be hereafter drilled by the company in the said Foremost or other gas fields, so soon as the same are completed and ready for operation.

(e) That the said company shall, during the said period from the first day of November, 1924, to the first day of November, 1926, continue to operate the said pipe line from the Foremost gas field as an integral part of its pipe line system for the supplying of natural gas within the City of Calgary.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

ORDER No. 2867-A.

FILE No. 2742.

TUESDAY, THE TENTH DAY OF JUNE, A.D. 1924.

*Before:*The Board of Public Utility
Commissioners for the
Province of Alberta.

IN THE MATTER OF *The Public Utilities Act*,
AND IN THE MATTER OF *An Act respecting the*
Edmonton Natural Gas Franchise and amendments
thereto.

Application having come on for hearing on the 10th day of June, A.D. 1924, in the presence of counsel for Northwestern Utilities, Limited, and for the City of Edmonton, for increasing, decreasing or altering the existing prices charged for natural gas in the City of Edmonton by Northwestern Utilities, Limited, under the franchise granted to The Northern Alberta Natural Gas Development Company, Limited, and by The Northern Alberta Natural Gas Development Company, Limited, assigned to Northwestern Utilities, Limited, such existing prices having been fixed by orders of this Board, dated respectively the 27th day of November, A.D. 1922, embodied in formal Order No. 2118, and order dated the 28th day of August, A.D. 1923, embodied in formal Order No. 2434, and Order dated the 31st day of August, A.D. 1923, embodied in formal Order No. 2443, and it appearing that the council of the City of Edmonton on the 9th day of June, A.D. 1924, passed a resolution in the following terms:

“RESOLVED that the council of the City of Edmonton duly assembled do and they hereby consent to the Board of Public Utility Commissioners increasing, decreasing or altering the existing prices charged for natural gas in the City of Edmonton by Northwestern Utilities, Limited, under the franchise granted to The Northern Alberta Natural Gas Development Company, Limited, and by The Northern Alberta Natural Gas Development Company, Limited, assigned to Northwestern Utilities, Limited, upon investigation pursuant to the provisions of Chapter 6 of the Statutes of Alberta, 1915, and amendments thereto, and Chapter 29 of the Statutes of Alberta, 1916, as amended by Section 19 of Chapter 4 of the Statutes of Alberta, 1922. PROVIDED that in any future application to the Board of Public Utility Commissioners for an adjustment in rates it is agreed by Northwestern Utilities, Limited, that the present maximum rate for domestic purposes is forty-five cents per one thousand cubic feet;”

and counsel for Northwestern Utilities, Limited, undertaking that in any future application to this Board for an adjustment in rates the present maximum rate for domestic purposes shall be taken to be forty-five cents per one thousand cubic feet, and upon hearing counsel for the said Northwestern Utilities, Limited, and the said city,

IT IS ORDERED that the rate which Northwestern Utilities, Limited, may charge for natural gas delivered to domestic consumers in the City of Edmonton shall be the following:

First sixty thousand cubic feet per month, forty-eight cents per one thousand cubic feet;

Next twenty thousand cubic feet per month, forty-three cents per one thousand cubic feet;

Next twenty thousand cubic feet per month, thirty-eight cents per one thousand cubic feet;

Next one hundred thousand cubic feet per month, thirty-three cents per one thousand cubic feet;

All over two hundred thousand cubic feet per month, twenty-eight cents per one thousand cubic feet.

IT IS FURTHER ORDERED that the rate which Northwestern Utilities, Limited, may charge for natural gas delivered to industrial consumers (as by the said Orders No. 2434 and No. 2443 defined) in the City of Edmonton shall be the following:

First five hundred thousand cubic feet per month, thirty-three cents per one thousand cubic feet;

Next one million cubic feet per month, twenty-eight cents per one thousand cubic feet;

All over one million, five hundred thousand cubic feet per month, twenty-three cents per one thousand cubic feet.

IT IS FURTHER ORDERED that a minimum monthly charge of one dollar be payable for every metered connection in respect of which there is a subsisting contract.

IT IS FURTHER ORDERED that each consumer shall receive from said Northwestern Utilities, Limited, a discount of three cents per one thousand cubic feet from the above gross rate price or charge or a discount of five per cent. of the said minimum charge if the same is payable upon paying the bill therefor rendered by said Northwestern Utilities, Limited, within ten days from the day when said bill is mailed in the City of Edmonton.

IT IS FURTHER ORDERED that the orders hereinbefore recited be and they are hereby varied in so far as affected by this Order and that the rates and prices hereby fixed do come into force and be effective as and from the first day of July, A.D. 1924, in the place and stead of the rates and prices fixed by the said recited orders.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

ORDER No. 2886.

FILE No. 2613.

TUESDAY, THE TWENTY-FOURTH DAY OF JUNE, A.D. 1924.

Before: { IN THE MATTER OF *The Public Utilities Act, 1923,*
The Board of Public Utility Commissioners for the Province of Alberta. { AND IN THE MATTER OF an application by the Crane-Cassidy Electric Co., Limited, for an increase in the rates chargeable for electric lighting power in the Town of Magrath.

This is an application by the Crane-Cassidy Electric Co., Limited, the owners of the electric system from which the Town of Magrath derives its electric lighting power, for an increase in the existing light and power rates.

The company entered into an agreement with the Town of Magrath on the 11th of April, 1917, whereby the company was to supply the town and its inhabitants with electric light and power for a period of ten years from that date, the company being granted an exclusive franchise for that period. The rate chargeable for lighting purposes was eighteen cents per kilowatt hour, with a discount of ten per cent. in case of payment within ten days of the rendering of the account, and a minimum charge of \$1.00 per month for each meter, was provided. The charges for street lighting per month were as follows:

\$4.00 for each 300 Watt lamp.
3.00 for each 200 Watt lamp.
2.00 for each 100 Watt lamp.

The minimum amount to be paid by the town for street lighting was to be \$30.00 per month. Consumers were given the option of a flat rate, this rate being \$1.25 per lamp for business and \$1.00 per lamp per month for residential purposes, the rate being based on a sixty Watt lamp and on a twenty-five Watt lamp the charge was to be half of the above. A discount of twenty-five per cent. for payment within ten days of the rendering of the account was to be allowed flat rate consumers.

In pursuance of this franchise agreement, the company installed an electric light system in the Town of Magrath, the plant beginning operations in August of that year. The plant had hardly been in operation for a year when the company asked to be allowed to discontinue its service on the ground that it could only carry on at a serious financial loss. The Board refused to give its consent to any such discontinuance as it was quite apparent that the plant had not been operated a sufficient length of time to really determine its possibilities from a financial standpoint. It was also considered at the time that in any event a re-adjustment of the rates would probably solve the difficulty the company found itself in.

In 1919 a further application was made by the company to the Board for authority to increase its rates. At this time the Board made an investigation and had an electrical expert report upon the question involved. However, a decision of the Appellate Court in another matter prevented any action being taken by the Board in the application just referred to. In 1920 the town agreed to the imposition of a seventy-five-cent ready-to-serve charge and a fifty per cent. increase in the street lighting rate. This increase was to be for a period of one year and, apparently, owing to dissatisfaction in regard to the service supplied by the company, after the expiration of the year no further agreement in regard to the rates to be charged was arrived at.

In 1921 the town lodged a complaint with the Board, alleging that the company had failed to carry out the terms of the agreement that had been entered into between the town and the company in 1920. Some adjustment

was arrived at with the consent of the parties and since that time attempts have been made through negotiation between the parties, with the aid of the Board, to arrive at a permanent adjustment of the matters in dispute. It has been apparent that practically ever since the construction of the system the company has not been satisfied with the outcome of its venture nor have the consumers been satisfied at all with the service which the company has been supplying them with. Until the passing of *The Public Utilities Act* of last year the Board was practically unable to deal with the matters in dispute except in the way of trying to get the parties together in some agreement. However, since the passing of that Act the Board has the power with the consent of the parties interested to deal with the whole question of rates even if these rates have been provided for in a prior agreement. The necessary consent has been given in this case.

From an investigation of the questions at issue it is quite apparent that the company is not at present receiving sufficient revenue to meet its operating expenses, a reasonable amount to cover depreciation and a reasonable return upon the amount of its investment or upon the fair value of the plant, and it is also quite apparent from the evidence before the Board that the company has not by any means been supplying the customers with a satisfactory service. In any adjustment of rates by the Board, therefore, it must be realized by the company that it is made upon the distinct understanding that the consumers shall be given a reasonably efficient and satisfactory service. If the Board finds that this is not being done, it reserves the right to rescind or vary this order as appears to it to be just and proper.

The total expenses of operation for 1923 were \$7,415.33. Allowing a further amount of \$100.00 for supervision and an amount of \$150.00 to cover bad debts, we have an amount of \$7,665.33 to cover total operating expenses for the year. However, the expenditure for coal during this period has in the Board's opinion been excessive. The Board's expert estimates that there should at least be a saving of \$500.00 on last year's coal bill. There has been also a reduction of \$120.00 in rent for the year and deducting these amounts from the total before mentioned, it leaves an amount of \$7,045.33 to cover the normal operating expenses of the company. The Board is willing to allow a return on an investment of \$15,000.00 and with the interest rate at eight per cent., this gives an amount of \$1,200.00 for interest charges. Allowing depreciation at four per cent., upon the same amount, we get another \$600.00 and with these two amounts added to the total operating expenses, the total revenue required is \$8,845.33.

The recommendation of the Board's expert is that a charge of twenty cents per kilowatt hour for lighting purposes be made, this charge to be net, and that the street lighting rates be increased so that the charge shall be \$3.00 per month for each one hundred watt lamp and that a ready-to-serve charge of seventy-five cents per month for each meter be also allowed. Under this recommendation the net revenue of the company for the year would be as follows:

30,000 kilowatt hours at 20 cents net.....	\$6,000.00
Ready-to-serve charge, 196 at 75 cents per month.....	1,764.00
Street lighting, \$102.00 per month.....	1,224.00
Total.....	\$8,988.00

The total revenue required according to the Board's estimate is \$8,845.00 so that with the rates proposed there would be a balance of \$142.67 for contingencies or to be added to the depreciation fund.

The proposed twenty-cent rate is net and does not call for any discount in case of prompt payment. In the Board's opinion it is advisable that such a provision should be made and in order that the company may allow a discount the Board will fix the rate per kilowatt hour for lighting purposes at twenty-one

cents with a five per cent. discount for payment within ten days of the rendering of the account. The net rate in such a case is a fraction less than twenty cents, but even assuming that all the consumers would take advantage of the discount, the net receipts would be only \$15.00 less than with a net rate of twenty cents. All consumers shall be put upon a meter rate, the flat rate being discontinued. A ready-to-serve charge of seventy-five cents per month for each meter will also be allowed.

It appears that the amount paid by the town for street lighting is quite inadequate for the service supplied and the Board will fix rates along the lines suggested by its expert for this service. The rates fixed by the Board for street lighting will be as follows:

\$3.00 per month for each 100 Watt lamp.
4.25 per month for each 200 Watt lamp.
5.50 per month for each 300 Watt lamp.

It is understood that the minimum amount to be paid to the company by the town for street lighting shall be \$102.00 per month. No discount is to be allowed upon the ready-to-serve charge or the street lighting account.

As already indicated the rates authorized are so authorized upon the distinct understanding that the company shall give a proper and efficient service to its consumers. The Board reserves the right to modify this order by way of setting out the time and nature of service to be supplied to the consumers in case the parties cannot come to an agreement in regard to same.

The rates in question are to come into force on the 1st day of July of this year and it is so ordered.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

Order No. 3155.

File No. 245.

IN THE MATTER OF *THE PUBLIC UTILITIES ACT, 1923*,
AND IN THE MATTER OF an application by the City of Red Deer
for an order of the Board of Public Utility Commissioners reducing
the rates charged by the Western General Electric Company,
Limited, for electric light and power and other services, and for
other relief.

Appearances:

For the City of Red Deer: H. R. Milner, K.C., and W. E. Payne, K.C.
For the company: Frank Ford, K.C.

On August 22nd of last year the City of Red Deer filed a complaint with the Board of Public Utility Commissioners, claiming that the rates charged by the Western General Electric Company, Limited, in the City of Red Deer, for electric light and power, were excessive, and claiming a general reduction of the company's charges to consumers, the remedying of certain discriminatory practices which the company is alleged to have been guilty of, and the maintenance of adequate water pressure in the city's water mains. The main question at issue, however, is one of rates, involving, as will be seen later on, the question of the general fitness of the company's present system for its present purpose.

At the time of the first hearing of the complaint, the company raised the question as to the Board's jurisdiction to hear the complaint, and upon the Board's holding that the matter was within its jurisdiction, appealed from that decision to the Appellate Court of the Province. The Appellate Court, in its decision of March last (*Red Deer vs. Western General Electric Company, Limited*) (1924) (I.W.W.R. 1092) upheld the jurisdiction of the Board and the hearing of the application was proceeded with in June last, at Red Deer. Owing to the unsatisfactory nature of the evidence adduced at the hearing, the Board decided that it was advisable to have an expert of its own go over the system and report thereon to the Board, and Mr. Pearson, the Board's expert, has made that investigation and reported thereon.

HISTORY.

The Western General Electric Company, Limited, holds an exclusive franchise for the supply of light and power to the City of Red Deer, the history of this franchise being briefly as follows:

On the 29th of May, 1903, the Town of Red Deer granted what purported to be an exclusive franchise to the Western Telephone Company, Limited, a company incorporated in December, 1902, for the supply of a telephone service and an electric light and power service to the then Town of Red Deer and its inhabitants, the franchise being for a period of twenty-five years from June 1st, 1903. Under the terms of the franchise agreement, the town had the right to purchase at the then actual cash value "the plant, machinery, equipment, franchise and assets of the company" at the expiration of the term specified, upon giving one year's notice in writing immediately next preceding the expiration of the agreement. Failing the exercise of this privilege, the franchise was to be continued indefinitely for ten-year periods, with the right on the part of the town to purchase at the termination of any such ten-year period, upon giving a year's notice prior to the expiration of such period.

Under the terms of this agreement, the company undertook to have this plant ready to supply certain service to the town within six months of the date thereof. The company being in default in this regard, and it also appearing that the town did not have the power to grant an exclusive franchise as it had

purported to do in the agreement, a supplementary agreement was entered into on the 23rd November, 1903, between the telephone company and the town, whereby the town granted the company an extension of time for the completion of the plant, and the company released the town from its obligations under the franchise agreement, so far as it might appear that the town had not the power to make the grant, and it was set out in the supplementary agreement that the company should have "the exclusive franchise, rights and powers in the said agreement contained, in so far as it is in the power of the corporation to grant the same."

On September 8th, 1904, the Western Telephone Company, Limited, assigned all its assets and franchises, including lands, buildings, machinery, plant, material, good-will, contracts, rights and privileges of every nature and kind, to the Western General Electric Company, Limited, a company incorporated on September 1st, 1904, for the object, amongst others, of acquiring and taking over the undertaking, assets and franchises of the Western Telephone Company, Limited, the consideration being set out as \$30,000.00.

On September 29th, 1904, the Town of Red Deer entered into an agreement with the Western General Electric Company, Limited, under which the town undertook to install a waterworks system within the limits of the town, which system was to include steam pumps of an approved design, and the company agreed to furnish the power necessary to operate these pumps so as to supply the town with an adequate supply of water, both for domestic and town use. The town agreed to pay \$1,000.00 for all fire hydrants up to twenty, and for each additional hydrant over twenty, the sum of \$50.00 per annum, and the company was to receive sixty per cent. of the gross receipts of the town derived from all domestic and other services. Under the agreement, the town agreed to fix a schedule of water rates, these rates to approximate the rates charged from time to time for like services in either Calgary or Edmonton.

On October 5th, 1904, under an agreement entered into between the Western Telephone Company, Limited, the Western General Electric Company, Limited, and the Town of Red Deer, the first mentioned company further assigned all its rights and interest in the agreements of May 29th, and November 23rd, 1903, to the Western General Electric Company, Limited, and the latter company covenanted to do and perform all the covenants, conditions, acts and things agreed and covenanted to be done by the telephone company, and the town consented to and accepted such assignment.

All the agreements already referred to were, by Section 104, of Chapter 39, of the Statutes of Alberta, 1906, ratified and confirmed and declared binding upon the parties thereto, and it was therein declared that the town should be deemed to have had, at the date of the agreements mentioned, full power and authority to grant the rights and privileges conferred thereby. All the agreements referred to are set out in full in the schedule to this Act.

The rates set out in the franchise agreement for electric light were as follows: Sixty-five cents per light for incandescent lights of sixteen candle-power per month, and \$75.00 per year per arc light for street lighting. These rates, however, are not the ones that are brought into question in this application. The franchise agreement contained a clause providing that the prices therein set out and chargeable for any of the services rendered by the company should be all subject to adjustment, at the instance either of the town or the company, and, in case the parties were unable to agree, the question should be dealt with by arbitration; but the prices to be charged should not exceed the prices charged in any town or city in the North-West Territories under similar conditions to the then existing conditions prevailing in Red Deer for like efficient services. In 1908,

under this provision, the Western General Electric Company, Limited (which hereafter shall be referred to as "the Company"), asked for a readjustment of the rates and an arbitration followed, and the following rates were fixed:

Meter rate of 20 cents for every kilowatt hour.

Discount for monthly bills, if paid within ten days from date of same:

Bills up to \$ 30.00-----	5% off
Bills over \$ 30.00 up to \$ 50.00-----	10% off (minimum \$28.50)
Bills over \$ 50.00 up to \$ 75.00-----	15% off (minimum \$45.00)
Bills over \$ 75.00 up to \$100.00-----	20% off (minimum \$63.75)
Bills over \$100.00-----	25% off (minimum \$80.00)

Minimum bill; for ten (10) 16 C.P. lights or their equivalent or under, \$1.00 per month, and for every additional 16 C.P. light or its equivalent, five cents per month.

Meter rentals; 25 cents per month per meter.

Street arc lamps: Moonlight Schedule----- \$100.00 per annum each
Twilight to Twilight ----- \$125.00 per annum each

(Payable quarterly.)

The telephone system was sold to the Provincial Government in 1920, and since that time has been operated by the Government. The pumping contract did not contain any provision for a readjustment of compensation for the services rendered, and the original contract remains unchanged. That part of the application relating to this contract was not pressed at the hearing and may be taken as abandoned, leaving as the only issue the rates for electric light and power.

METHOD OF DETERMINATION OF RATE BASE

In order to determine whether a rate is reasonable or not for the service a public utility renders to the public, it is necessary to arrive at the fair value of the plant involved, or at an amount upon which it is considered the proprietors of the utility should receive a return, to determine the rate of that return, the amount that should be set aside for amortization or depreciation, and to determine the amount that should be allowed to cover operating expenses.

VALUATION

Actual investment made in a plant of this description is usually given very serious consideration by public utility commissions in arriving at the value to be placed upon a public utility plant, in applications involving the question of rates. This does not mean that the figures relating to actual investment as disclosed by the books of a company are taken as the controlling factor in arriving at the amount to be fixed as the fair value of the utility, but these figures, ordinarily, are given no little weight by commissions in arriving at a valuation of the plant involved. However, it may be said that, in this case, the company's books do not by any means afford satisfactory evidence of the actual *bona fide* investment of the company. Certain items charged up to capital investment, on their face, do not appear to represent any real asset. One such item is an amount of approximately \$15,000.00, which appears to represent the value placed upon the franchise when it was taken over from the Western Telephone Company. Another of these items covers an amount of \$8,470.00, which appears to have been granted by the company to Mr. W. A. Moore, in the form of a bonus for his services as manager, this being additional to his ordinary salary. A third item covers an issue of \$25,000.00 of stock to the late Mr. John T. Moore, for services rendered in respect of promotion, organization and assistance in financing the company.

In addition, there appears to be no sure way of determining in all cases, from the books, whether the items charged to capital account should not have been charged to operating expenses rather than to capital account. The books of the company have not been kept under any system of utility accounting,

and, while the company may not be to blame in this respect, it does render difficult the determining of whether items have properly been charged up to capital account. Furthermore, it appears from the evidence that the company was practically, from its inception, in the hands of the late Mr. John T. Moore, or in the hands of members of his family, and the accounts of certain members of the family appear to be very much mixed up with the accounts of the company. The nature of the company seems to be emphasized by the fact that although the shareholders received no dividends, Mr. W. A. Moore, the manager of the company, and who now controls it, has, for the past few years, been in receipt of a salary altogether out of proportion to the size or importance of the company.

In view of what has already been said, it seems useless to go into the investment costs as disclosed by the company's books. The company's accountant places these costs at \$98,377.62, allows an additional twenty-two per cent. for construction overheads, a working capital of \$7,500.00, making a total investment of \$127,520.69. Mr. Harvey, the accountant who investigated the company's books for the City of Red Deer, places the actual investment at \$79,420.43.

It may be said, however, that even if the figures as given by the company's accountant could be accepted as a fair indication of the actual investment, the Board would take exception to any such allowance for construction overheads as is included in his figures. The allowance of any such percentage for this purpose, in a plant of this description, is, in the Board's opinion, wholly unwarranted. The expenditures have been spread over a period of twenty years or so, and the Board cannot see why every item of expenditure charged to capital during this period should be increased twenty-two per cent., under the guise of any theoretical allowance.

The figures already given do not make any allowance for depreciation. It may be contended that if the company has not paid any dividends to its shareholders from the time of its inception, and has not set aside any actual depreciation fund, it would be unfair to deduct from the investment cost any allowance for depreciation in arriving at a rate base. This contention might be applicable in the case of a company which, through no fault of its own, has been unable to provide for the necessary depreciation allowance from its earnings, but the Board is not convinced that the company, in this case, if its business had not been carried on more or less as a family concern, might not have been able to provide all the necessary allowances usually made in such cases.

It is not necessary, however, to consider the question of depreciation so far as it relates to any actual investment cost, for the Board is convinced that the simplest and most satisfactory way of dealing with this matter is to endeavour to arrive at what the plant is actually worth today, taking into account its condition by reason of wear and tear, and considering also the extent to which it has now become obsolete. The city has submitted to the Board the valuations arrived at by Mr. Martin, an electrical engineer, and by Mr. R. A. Brown, Superintendent of the Calgary Electric Power Plant. On behalf of the company, valuations have been submitted by Mr. E. G. Hill, a consulting engineer, and by Mr. W. J. Cunningham, Superintendent of the Edmonton Power Plant. In addition, the Board has had a valuation of the plant made by its own electrical engineer.

There is a wide spread between the valuations submitted by the company and those submitted by the city. This, no doubt, is explained by the attitude taken by the respective witnesses in regard to the usefulness and adaptation of the present plant for the purposes for which it is required, and brings up the whole question of depreciation, arising both from wear and tear and from obsolescence.

The present power plant consists of one 200 h.p. Robb Mumford Internally Fired Steel Cased Boiler, and two 125 h.p. similar type boilers, one 360 h.p. Robb-Armstrong Corliss cross compound engine connected with an Allis-Chalmers Bullock 260 kilowatt generator, and one Robb-Armstrong slide valve steam engine, driving by belt a 60 kilowatt Bullock generator; together with other equipment such as heaters, feed pumps, piping, switch board, and also including the building and site, foundations, railway spur, etc.

The position taken by the city's experts is that, so far as the power plant is concerned, it will be cheaper in the long run to scrap the present plant and to install an entirely new power plant. These witnesses agree that at the time the plant was put up it was in accordance with good engineering practice, but they claim it has become wholly obsolete through change in the character and type of equipment now being used in up-to-date plants. They state that owing to the type of equipment now being used, the operating costs are wholly excessive, and that the cheapest way to eliminate these excessive costs is to replace the present plant with an entirely new one. As a consequence, the value they have placed upon the present power plant is purely and simply a scrap value, that is, the amount at which it can be salvaged. The cost of reproducing the present power plant is placed at \$36,000.00, and it is estimated that the present plant is now depreciated 66 per cent., leaving the present value thereof at \$12,000.00. The cost of reproducing the distribution and street lighting systems is given at \$37,000.00, and the depreciation therein is given at 50 per cent., leaving the present value for the distribution and street lighting systems at \$18,500.00, or a total of \$30,500.00 for the complete system now operated by the company.

The total cost of modernized generating and distributing plant is given by the City's experts at \$75,500.00. These witnesses propose to take over the present power plant and distribution system at what they claim is their depreciated value, namely \$30,500.00. They would install a new modern generating plant of 400 h.p. capacity for \$45,000.00, spend \$5,500.00 in overhauling the present distributing system and \$4,500.00 for the installation of a new series street lighting system. The expenditure, consequently, for the modernized system would be \$85,500.00, but it is expected that \$10,000.00 will be realized from the old plant, leaving a net expenditure of \$75,500.00.

On the other hand, Mr. Hill, in the report he has filed with the Board, gives a value of \$120,020.69 without allowing for working capital. No allowance was made for depreciation, it is stated, because the property has not been able to set aside a depreciation reserve out of income. This amount, however, must include certain allowances for overheads, as the inventory value is given as somewhat over \$95,000.00, and this is the value placed by him upon the plant in his evidence before the Board. Mr. Cunningham agrees with Mr. Hill in regard to his valuation. These witnesses, while admitting that the power plant is to a certain extent obsolescent, do not admit that the only value it possesses at present is a scrap value. It is operating, and is capable of operating for a long time to come. It, therefore, resolves itself really into the question whether or not the present plant can be operated economically, possibly with certain changes, or whether, in order to secure proper economy, the present power plant must be eliminated entirely.

The Board has already indicated that it was not satisfied with the evidence offered at the hearing, and it may be said that the evidence relating to the valuation of the plant and to operating costs was not such, in the Board's opinion, as to warrant it in basing a decision thereon, and it is for this reason that it has had its own electrical expert go thoroughly into the question of the valuation of the plant, and the question of operating costs of the present plant and of a modernized plant.

In the present case, the questions of plant value and operating costs seem to be closely related, for the reasonableness or unreasonableness of the operating costs appears to be the test as to whether or not the plant should be considered commercially capable of operation, or should be considered obsolete. If, with the expenditure of a reasonable sum of money, the present plant can be put into such condition that it can be operated fairly economically, then, manifestly, it would be unreasonable to scrap it, and its value will be determined upon its usefulness for producing electric power and not merely by what it is estimated it will bring when scrapped. The reasonableness or unreasonableness of the operating costs of a renovated plant must be determined by their comparison with those of a new modern plant. And it may be added that it is in regard to the power plant that the greatest difference of opinion exists, covering as it does the cost of construction of a new plant, the value of the existing one and operating costs.

Mr. Martin and Mr. Brown place the cost of a new modern power plant of 400 h.p. at \$45,000.00. This plant would comprise the necessary boilers and 250 kilowatt steam turbine generators. Mr. Cunningham gave the cost of a new power plant at \$52,112.00, the particulars being as follows:

Boilers.....	\$15,000.00
Stokers.....	6,000.00
150 K.W. Unit.....	13,000.00
Piping.....	3,000.00
Stacks.....	1,500.00
Switching.....	1,000.00
Cables, etc.....	400.00
Building.....	6,000.00
Feed Pump.....	900.00
Feed Heaters.....	575.00

This makes a total of \$47,375.00, to which a contingency allowance of ten per cent., or \$4,737.00, is to be added, bringing the total up to \$52,112.00.

From a reference to the items given, it will be seen that Mr. Cunningham has only made allowance for one kilowatt unit in place of two, as proposed by Mr. Martin and Mr. Brown. Another such unit would, according to his figures, mean another \$13,000.00, which would bring up his estimate to approximately \$65,000.00. It may be added that there does not appear, in the items given, to be any allowance included for land or spur track, which would add possibly another \$3,000.00 or so. Neither of these estimates, it may be said, agrees with the estimate of Mr. Pearson, the Board's expert. He places the cost of a complete new power plant, comprising one 150 kilowatt unit and one 75 kilowatt unit, at \$73,850.00; the details being as follows:

Land.....	\$ 2,500.00
Spur track and bunkers.....	4,000.00
Brick and tile building, 55x55x20.....	15,000.00
150 kilowatt vertical high speed engine and generator.....	11,200.00
75 kilowatt vertical high speed engine and generator.....	6,500.00
Condenser erected.....	4,000.00
Engine foundations.....	750.00
Switchboard cables and conduits.....	1,500.00
Three 150 h.p. H.R.T. boilers with suspension and stacks.....	9,300.00
Boiler foundations, settings and erection.....	4,500.00
Underfeed stokers.....	7,000.00
Steam and water piping.....	2,500.00
Pipe and boiler coverings.....	1,500.00
Feed Water Heater.....	850.00
Feed Pump and Injectors.....	1,000.00
Reserve water tank for boilers.....	500.00
Unloading and erecting engines and generators.....	1,000.00
Erecting switchboard, running cables, etc.....	250.00

\$73,850.00

It will be seen, from the particulars just given, that an item of \$15,000.00 is allowed for the power house building. If, however, a building of a cheaper type was determined upon, the cost might be kept down to half of the original estimate, which would mean a saving of \$7,500.00. Mr. Pearson also states that his estimate of equipment might be cut down at the outset by installing only two boilers instead of three, and if this were done, there would be a corresponding reduction of the cost of the items for boiler foundations and for under-feed stokers. The three items would mean a reduction of \$6,933.00, and with half the cost of the power house building, the total estimate would be reduced by \$14,433.00, leaving the total at \$59,417.00. However, the third boiler will eventually be necessary, and the saving in this regard could be looked upon as only temporary.

PRESENT SYSTEM

The Board's expert does not agree with the City's contention as to the scrapping of the present power plant. In his view much of the equipment there can still be used, and, with certain changes therein, a sufficient saving in coal consumption could be made to justify the retention of the greater portion of the present plant. In his opinion, the loss in coal consumption is not so much caused by the present type of boilers in use as through the operation of the present engines. His suggestion, therefore, is that a new engine of a specified type with a generating capacity of from 150 kilowatt to 175 kilowatt be installed, and that a small engine and generator should be superseded by a larger unit and kept as a reserve. When a new engine of the type suggested is installed, he expresses the opinion that the coal consumption will be so reduced that new boiler equipment would hardly pay the interest on the investment.

It follows, as a matter of course, that, taking the view already mentioned, Mr. Pearson's valuation of the present plant is considerably higher than that of Mr. Martin and Mr. Brown. The valuation given by him of the present power plant is \$31,724.00, but from this amount should be deducted the amount of \$3,724.00, the value placed upon equipment that is to be superseded. The present net value of the power plant is thus placed by Mr. Pearson at \$28,000.00. Particulars of his valuation are given below, the original costs being, for the most part, also given:

PRESENT VALUE OF PLANT

	Original Cost	Condition	Present Value
1. Land on which power plant stands.....	\$2,500.00	100%	\$2,500.00
2. Earth embankment flood protection.....	350.00	100%	350.00
3. Engine foundations.....	1,250.00	50%	625.00
4. Pump and condenser foundation.....	250.00	50%	125.00
5. Power house building.....	6,000.00	50%	3,000.00
6. Railway spur.....	750.00	75%	562.50
7. Coal bins.....	400.00	50%	200.00
8. 200 h.p. Robb Mumford boiler (installed) ..	9,000.00	50%	4,500.00
9. Two 125 h.p. Robb Mumford boilers (instal- led)	12,500.00	40%	5,000.00
10. Three stacks.....	1,318.00	100%	1,318.00
11. One Hoppes heater, 350 h.p.	525.00	50%	262.50
12. One Hoppes heater, 300 h.p.	425.00	50%	212.50
13. One 9x6x8 vertical feed pump.....	650.00	75%	487.50
14. One 18x33x20 cross compound engine.....			
15. Direct connection to ACB generator, 260 kilowatt.....	15,000.00	50%	7,500.00
16. One Robb automatic engine, 14x14.....	1,500.00	75%	1,125.00
17. One 60 kilowatt Bullock generator, 1,200 r.p.m.....	2,000.00	75%	1,500.00
18. Switchboard and instruments.....	600.00	50%	300.00
19. One 14 inch belt for 60 kilowatt machine....	208.00	75%	156.00
20. Piping system of plant.....	4,000.00	50%	2,000.00
Total for Power Plant.....	\$59,226.00		\$31,724.00

PORTION OF PLANT TO BE SUPERSEDED

Part of Item No. 3	\$ 130.00
All of Item No. 12	212.50
All of Item No. 16	1,125.00
All of Item No. 17	1,500.00
Part of Item No. 18	150.00
All of Item No. 19	156.00
Part of Item No. 20	450.50
	<hr/>
	\$3,724.00

DISTRIBUTION SYSTEM

There was no actual valuation given by the Company's expert upon the distribution system. As already indicated, the City's witnesses estimated that \$37,000.00 would purchase a new distribution system, and the present system was estimated to have been depreciated 50 per cent., leaving its present value at \$18,500.00. The Board's expert has placed the cost of a new distribution system at \$33,000.00, and has estimated the value of the present distribution system at \$23,147.00. To make the required improvements in the present system, he estimates that \$4,963.00 would be required. This, it may be stated, does not provide for the installation of a series street lighting system, as provided for in Mr. Martin's estimate. However, the suggestion is made that the installation of such a system would effect such a saving in operating costs as to practically cover the interest on the necessary investment therefor.

OPERATING COSTS OF NEW PLANT

In dealing with the question of operating costs, the Board desires to point out that the estimates submitted on behalf of the City have been based upon an annual consumption of 300,000 kilowatt hours, while the number of kilowatt hours necessary to be generated to provide for loss is placed at 335,000. The Board's expert, on the other hand, has taken the yearly consumption based upon the actual consumption last year, that is 280,000 kilowatt hours, and he has allowed for 350,000 kilowatt hours to cover consumption and distribution loss also. However, in estimating the fuel consumption, the number of kilowatt hours to be generated has been estimated at 335,000, the estimate adopted by the City's expert.

Mr. Martin and Mr. Brown have filed with the Board a statement setting out in detail the allowances they have made to cover operating costs. These allowances are comprised under the following heads:

1. Fixed charges.
2. Power plant labor.
3. Distribution system labor.
4. Management, office staff and office expense.
5. Variable costs at power plant.
6. Variable costs of distribution system.

For the purpose of dealing with the question of operating costs, these costs will be dealt with under the headings given.

(1) FIXED CHARGES

The fixed charges include interest on the investment, depreciation allowance, and an allowance for taxes and insurance, although the Board would prefer to have taxes and insurance appear as a separate item. The City's allowance for fixed charges is based upon the capitalization of \$75,500.00. This estimate covers

an entirely new generating plant placed at \$45,000.00, the taking over of the present distribution system at \$18,500.00, and the expenditure thereon of \$10,000.00, making a total of \$73,500.00. The \$2,000.00 difference, apparently, arises from the fact that the depreciated value of the present power plant is given as \$12,000.00, but the salvaged value is given as only \$10,000.00.

The Board is satisfied that this estimate of \$75,500.00 is too low. Cunningham's estimate for a two unit plant would be approximately \$68,000.00, and Pearson's estimate is \$73,850.00. Even with the possible deductions already referred to, the cost would approximate \$60,000.00. The Board, therefore, does not think it would be unreasonable to say that it would take at least \$65,000.00 to install a new power plant.

The distribution system is taken in by the City at \$18,500.00, and by Pearson at \$23,000.00. As in the case of the power plant, the Board thinks that Mr. Martin and Mr. Brown have gone to an extreme in estimating the depreciation here, and that Pearson's estimate of \$23,000.00 is more fair. If the changes suggested by the City were made, it would bring this amount up to \$33,000.00.

It will also be seen that Messrs. Martin and Brown have made no allowance whatever for carrying inventories or for working capital, yet, in arriving at any rate base, it is the universal custom that such an allowance should be made. In the opinion of the Board, \$7,500.00 for this purpose would not be excessive, so that the necessary investment would have to cover \$65,000.00 for the power plant, \$33,000.00 for the distribution system and \$7,500.00 for working capital, making in all \$105,500.00.

The City's witnesses have allowed seven per cent. as the rate of return upon the investment. This rate is lower than is generally allowed by American Utility Commissions in States where certainly the interest rates are considerably lower than here. In the Board's opinion, eight per cent. is the lowest possible rate that should be considered in this case. There is no disagreement about the rate of four per cent. to be allowed for depreciation. For interest and depreciation, therefore, there should be made an allowance of 12 per cent. on \$105,500.00, that is, \$12,660.00.

The City has made an allowance of three per cent. on \$75,500.00 for taxes and insurance, being \$2,265.00. The taxes actually levied by the City last year were \$2,760.28, and this year \$2,414.03. The average yearly amount paid for insurance on the present plant, during the past three years, has been approximately \$990.00. It is safe to say, therefore, that on the new plant the insurance would, at the very least, be that much, while if the same system of taxation is adopted in the future as has been in the past, the taxes upon a new plant would be naturally greater. In view of this, it would seem that an allowance of \$3,200.00 for taxes and insurance would not be unreasonable in this case. Therefore, under this heading, the total charge would be \$15,860.00.

(2) POWER PLANT LABOR

There is little difference in the estimates of labor costs under this heading. It is admitted by all the expert witnesses that the present power house labor costs are low. Messrs. Martin and Brown place the power plant labor at \$8,700.00 per year, Pearson at \$9,200.00, and out of this amount the latter has apportioned \$1,434.00 to the pumping contract, leaving \$7,766.00 as the amount chargeable to the electric system. The Board is prepared to adopt the estimate of Messrs. Martin and Brown, and making a proportional allocation to the pumping contract of \$1,356.00, the allowance to cover power plant labor would be \$7,344.00.

(3) DISTRIBUTION SYSTEM LABOR

These costs are placed by Martin and Brown at \$2,100.00 per year, and by Pearson at \$2,300.00. The Board is willing to accept the former estimate, that is, \$2,100.00.

(4) MANAGEMENT, OFFICE STAFF AND OFFICE EXPENSE

Martin's and Brown's estimate of costs under this head is \$4,800.00 per year, Pearson's estimate is \$5,400.00, the difference being that the salary of a clerk is placed at \$1,200.00 a year by the former and at \$1,800.00 a year by the latter. The Board believes that possibly \$1,200.00 is too low and \$1,800.00 too high, and will make an allowance of \$1,500.00 for this purpose, bringing the total allowance to \$5,100.00.

Nothing is allowed by Martin and Brown under this head for office expenses, such as rent, heating, janitor service, stationery and postage, telephone and sundries. Pearson places these at \$2,400.00, but, in the Board's opinion, this is excessive, and the allowance it would make for this purpose is \$1,500.00. This brings up the management and office staff and office expense to \$6,600.00 per year.

(5) VARIABLE COSTS AT POWER PLANT

Under this head are included fuel, water, supplies, oil, waste and sundry expenses. Martin and Brown make a total allowance under this head of \$6,900.00, but the items set out in their estimate total to \$7,900.00, there being an error of \$1,000.00 in the addition of these items. Pearson's estimate is \$8,599.00. Martin and Brown take eight pounds of fuel as necessary to produce one kilowatt hour. The price of coal is taken at \$4.00 per ton. Pearson takes nine pounds of coal to generate one kilowatt hour, and his coal price is approximately \$3.45 per ton. In view of the evidence submitted at the hearing, the Board believes that Pearson's is the more reasonable estimate. The latter allows \$400.00 more than Martin and Brown for the other items coming under this head, and the Board is prepared to adopt his figures, namely \$8,599.00.

(6) VARIABLE COSTS OF DISTRIBUTION SYSTEM

Under this head are included line maintenance and street lighting maintenance, upkeep of truck, tools, etc. The parties are in agreement in regard to these figures, the allowance being placed at \$1,800.00.

The total operating costs for a new modernized plant, as found by the Board, are, therefore, as follows:

Fixed charges.....	\$12,660.00
Taxes and insurance.....	3,200.00
Power plant labor.....	7,344.00
Distribution system labor.....	2,100.00
Management, office staff and office expense.....	6,600.00
Variable costs at power plant.....	8,599.00
Variable cost of distribution.....	1,800.00
Total.....	\$42,303.00

The total income from the electrical light plant, last year, was \$39,199.69, so that it would appear that a new plant would require some readjustment of rates in order to make up the apparent deficit. Based on a consumption of 300,000 kilowatt hours per year, the average rate required would be slightly over 14 cents per kilowatt hour, while the present average rate is 14 cents. Based on the actual consumption of last year, 280,000 kilowatt hours, the required average rate would be approximately one cent higher.

In considering operating costs of a new plant, the cost of pumping has, as far as possible, been eliminated. According to the evidence given by Mr. Hill and Mr. Cunningham, the actual yearly loss to the Company in carrying out this contract was between \$750.00 to \$800.00, apart from any allowance for overhead. However, the Board, after taking the matter up with its expert, is satisfied that the pumping contract should be able to carry itself. Fuel and power house wages apportionable to the pumping contract have been eliminated from the estimates, in regard to the generation of electric power, and the other costs that should be apportionable to this contract would not affect to any extent the general result.

OPERATING COSTS OF PRESENT PLANT WITH SUGGESTED CHANGES

The value of the present plant, with the necessary changes therein, is placed by Pearson at \$76,000.00, made up of \$28,000.00 for present power plant, \$20,000.00 required for the necessary changes therein, \$23,000.00 for the present distribution system, and \$5,000.00 for improvements therein. The difference between the operating costs of a new plant, as already given, and those of the present plant, with changes made that would enable the plant to be run economically, occurs mainly in the cost for fuel and in the amount set aside for fixed charges. The cost of fuel for the new plant was given at \$5,199.00, while with what might be called the renovated plant, it is given as \$5,955.90, a difference in favor of the new plant of \$756.90. Assuming the value of the renovated plant at \$76,000.00 and allowing working capital at \$7,500.00, or a total investment of \$83,500.00, the allowance for interest at eight per cent. and depreciation at four per cent. would be \$10,020.00, in place of \$12,660.00 for a new plant. The operating costs of the renovated plant are given below:

Fixed charges.....	\$10,020.00
Taxes and insurance.....	3,200.00
Power house labor.....	7,344.00
Distribution system labor.....	2,100.00
Management, office staff and office expense.....	6,600.00
Variable costs at power plant (including fuel).....	9,355.90
Variable cost of distribution.....	1,800.00
Total.....	\$40,419.90

In the items other than for fuel cost and fixed charges, the Board has adopted in these estimates the figures in connection with a new plant, although, in some cases, the operating costs of the old plant are slightly higher. The difference, however, is so small that it has been considered that, for the present purposes, the new plant estimates will approximately show the requirements of the old plant.

It will be seen that actually, from the standpoint of operating expenses, the old plant, with certain changes—if the Board's expert is correct—should be operated more cheaply than an entirely new plant, the saving being mainly in the fixed charges. The revenue last year of \$39,199.69 from the power plant would not meet the requirements as shown by the estimate just given.

From the figures given, it will be seen that, both from a reference to the operating costs of an entirely new power plant and modernized distributing system and those of a system which involves the placing of the present plant in good condition in as economical a manner as possible, the present revenue would not only be not excessive, but would actually fall somewhat below the estimated requirements.

This application being in the main an application by the City for a decrease of the rates, it appears there is nothing for the Board to do but to dismiss the application. This does not mean that the various instances that have been cited to the Board of differentiation in rates to certain individuals are to be

permitted to continue. Without going into these cases in detail, it may be said that one of the objects of public utility regulation is the elimination of discrimination. The Board will expect the Company to at once discontinue any rates of a discriminatory nature, without the necessity of a formal Order. If, however, it comes to the attention of the Board that this condition of affairs continues, the necessary Order will be issued without any further hearing being required. In this connection, the Board desires to say that the supply of service to any shareholder, officer or employee of the Company, gratis, or at any reduction from the ordinary rates, is discriminatory, and must be discontinued forthwith. Subject to this, the Board will, and it does now, order that this application be dismissed.

The question of costs in this application suggests some difficulty. The City's application has, in the main, been dismissed, but the Board believes that the Company's methods of business and certain of its transactions have invited this inquiry. In view of this, the Board thinks that while the City is unsuccessful in obtaining a rate reduction, it should not be treated altogether as an unsuccessful litigant. In view of what has been said, the Board thinks that each party should pay its own costs, and the costs of the Board should be borne by the parties equally, and it is so ordered.

Dated at Edmonton, this fifth day of December, A.D. 1924.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,
Chairman.

Order No. 3182

File Nos. 2969 and 3150

IN THE MATTER OF *THE PUBLIC UTILITIES ACT, 1923*,
AND IN THE MATTER OF an application by the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, for an Order revoking or varying Order No. 2738, made by the Board on the Ninth day of April, 1924, at the instance of the City of Lethbridge, and for an Order fixing just and reasonable rates and charges for natural gas sold by the Company within the limits of the City of Lethbridge,

AND IN THE MATTER OF an application by the said Company for Orders fixing just and reasonable rates and charges for the sale of natural gas in the Towns of Macleod, Granum, Claresholm, Nanton and Okotoks.

Appearances:

For the Company: H. P. O. Savary, Esq., K.C.

For the City of Lethbridge: L. M. Johnstone, Esq., K.C., and W. S. Ball, Esq.

For the Towns of Macleod, Granum and Claresholm: J. W. McDonald, Esq., K.C.

The Towns of Nanton and Okotoks were represented by their respective Secretary-Treasurers.

This is an application by the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, for an increase in the rates chargeable for natural gas in the City of Lethbridge, and in the Towns of Macleod, Granum, Claresholm, Nanton and Okotoks.

In January last, the City of Lethbridge, as a result of the decision of the Supreme Court of Canada in certain litigation between it and the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, hereinafter referred to as the Company, made an application to this Board for an Order restraining the Company from shutting off the supply of natural gas from consumers in the City of Lethbridge, as it had previously threatened to do, and for an Order compelling the Company to carry out the terms of its franchise agreement whereby it agreed to supply natural gas to consumers in the City of Lethbridge for a period of 15 years from the 30th of July, 1912, at the rate of 35 cents per 1,000 cubic feet for domestic gas, and 20 cents and 15 cents per 1,000 cubic feet for power purposes. At the same time, the Company applied to the Board for authority to increase its rates in the City of Lethbridge. The Board, holding that the former decision of the Appellate Court in *Northern Alberta Natural Gas Development Company and the City of Edmonton, 15 A.L.R. 416*, was still binding upon it, refused the application for an increase in rates, and made an Order directing the Company to continue to supply natural gas to its consumers in the City of Lethbridge at the contract rates, but expressly reserved the power to modify or vary its Order in case it should be found at any time that the Board had jurisdiction to vary the rates, and application should be made to it for that purpose.

The Company appealed against this Order of the Board, and the Appellate Division of the Supreme Court held that, notwithstanding the decision in the Edmonton case, the Board had the power to increase the rates in question. As a result of this decision, the Company renewed its application for an increase in the rates chargeable for natural gas in the City of Lethbridge, and, at the same time, made application for increases in the rates chargeable for natural gas in the intervening Towns along the Company's pipe line between the Cities of Lethbridge and Calgary. The various applications came up for hearing at

Calgary on September 30th, and the hearing was continued on October 28th last. Owing to the fact that experts had been brought a long distance in order to give evidence at the hearing on the date first mentioned, and in order to avoid the necessity of bringing these witnesses back for the subsequent hearing, it was agreed between counsel for the City and for the Company that certain questions involving technical knowledge be submitted to the three experts, representing the Board, the Company and the City, with the understanding that if these experts could come to an unanimous agreement thereon, their answers should be submitted to the Board, and any further evidence on their part would be dispensed with. In pursuance of this arrangement, a report, which will be referred to later on, was filed with the Board, covering questions thus submitted.

At the hearing, the Company asked that the rate for natural gas for domestic purposes, in the various municipalities involved, be increased from 35 cents to 55 cents per 1,000 cubic feet, with a discount for prompt payment of 5 cents per 1,000 cubic feet, making the net rate 50 cents. In 1921, by virtue of certain amendments to *The Public Utilities Act*, and upon the application of the City of Calgary, the Board ordered the Company to augment the supply of natural gas for use in Calgary, this supply being shown to be inadequate, and fixed a rate of 48 cents (53 cents, but with a discount of 5 cents for prompt payment) per 1,000 cubic feet for natural gas for domestic use. The period during which this rate was to be in effect ended November 1st, 1924, and, with the consent and upon the application of the City and the Company, the Board extended this period for a further two years, or until November 1st, 1926. At the first hearing, therefore, the Board indicated that it was not prepared, in view of the existing rate in Calgary, to consider any new rate which could in any way be considered as discriminatory, and that, consequently, no increase beyond the 53 cent and 48 cent rate in force in Calgary would be considered. As a result, the Company, at the resumed hearing, confined its case to an endeavor not so much to show what rate was actually justified as to show that any such rate should not fall below 48 cents. It is along the same lines that the Board proposes to deal with the various applications now before it.

VALUATION

The Company has taken the amount found by the Board in 1921, in the Calgary rate case, as the basis of the amount upon which it should expect a return, and to that amount it has added the amount which, according to the books of the Company, represents the additional investment made by the Company since that decision. In that case, the Board placed the value of the Company's plant and system at \$5,778,508.29, which was made up of an amount of \$5,253,189.36 actually shown on the books of the Company, and an allowance of 10 per cent. or \$525,318.93, for omissions and intangible assets. According to a statement filed by the Company, its capital investment, at the date of this hearing, was \$7,607,358.57, made up as follows:

1. Actual investment as shown by Company's books at August 31, 1924.	\$5,928,200.39
2. 10 per cent. on 1921 investment, as allowed by the Board	525,318.93
3. Materials and merchandise on hand, August 31, 1924	263,835.76
4. Cash working capital	200,000.00
5. Estimated cost of completing Foremost Line and Field:	
Foremost Field	\$ 2,000.00
Foremost Line	
Pipe and couplings	\$160,361.49
Labor	15,000.00
Sundries	6,642.00
Telephone Line	6,000.00
	190,003.49
6. Value of plant property and rights acquired from C.P.R.	500,000.00
	<u>\$7,607,358.57</u>

Item No. 2, above, is the 10 per cent. allowed by the Board at the Calgary hearing, for omissions and intangibles, as already indicated. Item No. 6, covers an allowance for property and rights acquired by Mr. Coste, the original promoter of the Prairie Fuel and Gas Company, Limited, the Company from which the present Company obtained its Bow Island gas field, and other rights. The Company's counsel, however, stated at the hearing that, for the purposes of this application, he was prepared to abandon any claim under Item 6. There would remain, therefore, an amount of \$7,107,358.57 as the amount the Company has set up in this case as its rate base. This does not include any allowance to cover the cost of establishing a plant to supply North Lethbridge, which the City of Lethbridge is now demanding.

It may be said in connection with these figures that it is not the desire of the Board, in this case, to definitely establish a new rate base for this particular case. If it is satisfied, after eliminating such items as may be contentious, that the estimated revenue from the system will not exceed the estimated income, it believes that it has performed its duty in this application. The whole question of a proper rate must come up at the close of the period covered by the existing rate—that is, November 1st, 1926. The Board does not desire, therefore, to complicate that application by unnecessary decisions at the present time, always provided, of course, that it is satisfied that the present rate is not unreasonable or excessive.

The City has taken the rate base as submitted by the Company, namely, \$7,607,000.00 (the odd figures are omitted), and in order to arrive at its own suggested rate base, has proposed to make certain deductions as follows:

Annual Allowance of \$125,000.00 from 1st November, 1921, to 1st November, 1924.....	\$375,000.00
C.P.R. Rights, etc. (Company's Item No. 6).....	500,000.00
Reduce by material included in Company's Item No. 3.....	175,000.00
10% added to Calgary rate base (Company's Item No. 2).....	525,000.00
Written off:	
Barnwell and Monarch Fields.....	\$100,000.00
Reduction in Burdett Field.....	300,000.00
Calgary Artificial Plant.....	10,000.00
	<hr/>
	410,000.00
	<hr/>
	\$1,985,000.00

To the Company's rate base of \$7,607,000.00, the City has added \$36,000.00 to cover the estimated cost of a plant to supply North Lethbridge, bringing the Company's total rate base to \$7,643,000.00. Deducting the amount already given above of \$1,985,000.00, the City arrives at a rate base of \$5,658,000.00.

The above deduction of \$375,000.00 is made to offset an annual allowance of \$125,000.00 for drilling of wells during the three-year period just ended, it being suggested that this should not be added to the rate base, but charged up to depreciation account. However, the 48 cent rate has not allowed a depreciation fund to be set up sufficient to take care of this, and, that being the case, it cannot be expected to be charged up to an account that cannot take care of it. Under the circumstances, the Board is not prepared, in this case, to hold that this deduction is justified.

The \$500,000.00 item deducted above has, for the purposes of this case, been abandoned by the Company, and, for the purpose of this application, must be deducted from the Company's total of \$7,607,000.00.

In regard to the deduction of \$175,000.00, for material alleged to have been already included elsewhere in the Company's figures, it may be said that there appears to be no basis for this claim, and, consequently, this deduction is not warranted.

The deduction of the item of \$525,000.00, being the allowance of 10 per cent. made by the Board in the Calgary case, over and above the book investment, is not, in the Board's opinion, warranted by the evidence, and should not be considered.

As to the item of \$410,000.00, which it is claimed should be written off the various gas fields, the Board, for the purpose of this case, is willing to find that possibly there should be some deduction made. The amount given is purely conjectural; but assuming that the City's estimate is correct, it means that from the amount of the Company's total estimate of capital investment there could, at the most, be deducted the \$500,000.00 already abandoned by the Company and this \$410,000.00, making in all \$910,000.00, which would still leave the rate base at \$6,733,000.00, assuming that the North Lethbridge plant is constructed, and omitting this item, leaving the rate base at \$6,697,000.00.

Objection was also taken to the \$200,000.00 allowed by the Board at the Calgary hearing for working capital. However, if, for the purposes of the present case, this amount were cut in two, it would still leave a rate base of approximately \$6,600,000.00.

OPERATING COSTS

The Company filed an estimate of its yearly operating costs for the next two years, as follows:

Cost of Operation and Maintenance.....	\$410,000.00
Amortization at 1.35%.....	102,600.00
Depletion Reserve at 6.73 cents per 1,000 feet.....	164,885.00
Gas Purchases (Turner Valley Field).....	140,400.00
Return of 10% on rate base of \$7,600,000.....	760,000.00
	<u>\$1,577,885.00</u>

The City, on the other hand, sets up the following estimate of operation expenses:

Operation Expenses.....	\$400,000.00
Purchase of Gas.....	100,000.00
Depletion Reserve.....	70,000.00
Amortization (1.20%).....	67,920.00
8½% on rate base of \$5,658,000.....	481,100.00
	<u>\$1,119,020.00</u>

In regard to these estimates, it may be said that the Company's estimate of operating expenses is based on the approximate actual operating expenses of the previous year or so, namely \$375,000.00, to which is added \$35,000.00 a year for additional maintenance and operation cost, by reason of the Foremost Field and Line. There is nothing to suggest that this estimate is unreasonable, or that the City is warranted in cutting this amount, as it has done, down to \$400,000.00.

It will be noted that the Company allows \$140,400.00 for purchase of Turner Valley gas, while the City places this amount at \$100,000.00. There is no evidence to support the City in its estimate. The Company is bound by agreement to purchase from the Royalite Company, which supplies this gas, the gas from the wells of the latter Company, now in existence. The purchases last year amounted to \$123,953.00, and this year to \$192,807.00. The linking up of the Company's system with the Foremost Field will relieve the Company from taking any more gas from the Turner Valley Field than is required under the contract. The amount to be taken is, after all, a matter

of pure conjecture, and will be governed by the developments in the Turner Valley Field during the period in question. The present supply may decline, or, on the other hand, may be maintained in its present volume. Any error made in this estimate will be corrected when the actual figures are available. The Board believes the amount allowed by the City is too low, and for the purposes of this case, it will take the yearly outlay in this connection at \$125,000.00.

Assuming for the moment that the rate base is \$6,600,000.00, and this is merely for the purposes of this case, the yearly return at the rate fixed by the Board in the Calgary case, that is $8\frac{1}{2}$ per cent. would be \$561,000.00, and the amortization requirements at 1.35 per cent. would be \$89,100.00. The annual requirements for the next two years in such case would be:

Annual Return.....	\$561,000.00
Amortization.....	89,100.00
Operating Expenses.....	410,000.00
Purchase of Gas.....	125,000.00
	\$1,185,100.00

There is not included in these figures an allowance for depletion of the gas supply, although, in both the estimates of the Company and the City, such an allowance has been made. In the Company's estimates, this allowance is placed at \$164,885.00, and the City makes an allowance of \$70,000.00. The Board made no allowance of this nature in the Calgary case, and the question of whether such an allowance should or should not be made need not be discussed here. It may be said, however, that the \$70,000.00 which the City allows in this connection is equal to the interest and amortization allowance on approximately \$700,000.00; so that, if this allowance were made, the rate base could be further reduced by this latter amount and still leave the revenue requirements as given above.

ESTIMATED CONSUMPTION

The question as to what the consumption of natural gas will be for the next two years was one that was dealt with by the conference of experts. Their finding in this regard was as follows:

Year	Number of Consumers	Total Sales
1924-5	12,300	2,121,750,000 cubic feet
1925-6	12,700	2,190,750,000 cubic feet

The average yearly sales, therefore, for the two year period, would be 2,156,250,000 cubic feet.

This, it may be said, is considerably lower than what the Board expected, and, also, than what the Company placed the consumption in its original estimates filed with the Board. In those estimates, the total consumption for the year 1924-5 was placed at 2,400,000,000 cubic feet, and for the year 1925-6, at 2,500,000,000 cubic feet.

Considerable difference exists between the Company and the City as to the actual number of consumers. This difference, to a certain extent, arises from the fact that the City's estimate is based upon the number of meters set. The Company claims that the number of meters set does not indicate the number of actual consumers. Meters are left for a certain time in premises after they are vacated by the occupants, and thus the actual number of meters apparently in use does not indicate the actual number of consumers. The total number of meters set, as of September 30th, 1924, was 13,009, and the City has estimated the number of consumers on this basis. For the year 1924-5, it

has added an additional 325 as the anticipated increase, by reason of the installation of a plant in North Lethbridge, and has further added 400 as the increase over the system as a whole; so that the total number of consumers for that year is estimated at 13,725. The increase the following year is placed at another 400, making the number of consumers, at the end of the two-year period in question, 14,125.

However, it is admitted by the City that the Company could not be expected to have the North Lethbridge plant installed until after the present winter, and that it would not be unfair to put back this 725 increase until the second year of the period in question. If so, this would place the average yearly number of consumers for the two-year period at 13,363. This is apart from the question as to distinction between the number of meters set and the number of actual consumers. It may be said that, in view of the fact that the Company in its annual report apparently made no such distinction, the City's contention does not appear unreasonable. However, it is obvious that such a distinction is a real one, and the Board desires to get at the actual facts, notwithstanding any apparent admission by the Company in its annual report.

The report of the conference of experts placed the number of consumers for the year 1924-5 at 12,300, and for 1925-6, at 12,700; the yearly average, therefore, being 12,500, as opposed to the average of 13,363 given by the City.

In addition, the City places the yearly consumption per consumer at 194,000 cubic feet, while the conference of experts has placed it at 172,500 cubic feet. The actual average during the past two years, was 165,000 cubic feet; but the fact that the available gas supply during this period was not such as to create confidence in its adequacy may, to some extent, have affected the consumption. On the other hand, it is admitted by the City that its figures as to average consumption are based on a lower rate than 48 cents, and the rate undoubtedly does affect the average consumption. However, in arriving at an estimate of the annual consumption over the Company's system for the next two years, the Board is prepared, for the purposes of this case, to take a considerably larger consumption than the conference of experts has found, and it is prepared to take the Company's original estimate of 2,450,000,000 cubic feet. If the City's estimate of the number of consumers be taken at 13,363, and the average consumption per consumer at 194,000 cubic feet, the total consumption would be approximately 2,600,000,000 cubic feet per year. The Board does not believe that, for the period in question, such an estimate is warranted, and it believes that even the consumption as taken by it may be too liberal, but, as stated before, in this case it is not a question of finding the actual rate so much as of satisfying itself that the 48 cent rate is not excessive. The estimate of 2,450,000,000 cubic feet would allow for approximately 13,250 consumers, with an average consumption per consumer of 185,000 cubic feet. The Board is satisfied that it would not be justified in taking any larger estimate, either for the total consumption or for the average consumption per consumer.

Based on a 48 cent rate, a total of 2,450,000,000 cubic feet would yield \$1,176,000.00. The annual requirement, as previously shown, is \$1,185,000.00; so that it is manifest that the Board is not justified in fixing any lower rate at present than the rate now in force in Calgary, namely 48 cents per 1,000 cubic feet.

Apart from the adequacy or inadequacy of the existing rates, the City, at the hearing, contended that even though it had now been determined that the Board had the power, it should not, in view of the contract and of the facts of the case, vary the rate, and it further contended that if the Board did consider any variation of the existing rates in the City of Lethbridge, the City, by reason of it being much nearer the source of supply than the City of Calgary, was entitled as against that City to a differential rate.

In regard to the City's contention that the contract rate should not be disturbed, it may be said that if, at the time of hearing the City's application for an Order compelling the Company to continue the supply of gas to consumers in Lethbridge, the Board had considered that it had the power to vary the rates in question, it would, although not without reluctance, have felt constrained to do so, always provided, of course, that the Company showed that the rates then existing were inadequate. The Board is loath to disturb any rates fixed by contract such as the one between the City of Lethbridge and the Company, but it believes that it is reasonable to assume that, had it not been for the increase in the rates in Calgary, the Company could not have carried on.

The City of Calgary uses approximately 80 per cent. of the total gas sold by the Company. The total average consumption over the whole system for the years 1922 to 1924, inclusive, was approximately 2,000,000,000 cubic feet per year, and this consumption was only provided for through the supply received by the Company from the Turner Valley Field. Without the Board having, under its Order in the Calgary case in 1921, provided for that additional supply, the consumption would undoubtedly have fallen far below this amount. That supply enabled the Company to conserve the gas in the Bow Island Field, and this directly benefited the City of Lethbridge; but apart from that it is more than questionable if the Company would not have been forced into liquidation if the original rates had been continued.

It has been suggested that the supply at Bow Island would have been ample to supply Lethbridge and the small Towns intervening, but, although the City of Lethbridge contends otherwise, the main business of the Company undoubtedly was the supplying of gas to the City of Calgary. Certainly none of the Towns between Calgary and Lethbridge could have hoped for any gas supply had the Company not had before it its Calgary project. The Board is convinced that the increase in the rate in Calgary had the effect of assuring a continuance of the gas supply to Lethbridge and to all the intervening Towns. It would, in the Board's opinion, therefore, be inequitable that while the City of Calgary has been forced to pay a much higher rate, the other municipalities should be allowed to continue at the rate that was found inadequate in Calgary. It appears to the Board that to do so would establish a clear case of discrimination against the Calgary consumers.

Regarding the fixing of a differential rate in favor of the City of Lethbridge, it was suggested by the City that the pipe line from the Bow Island Field to Lethbridge would, in all probability, have been constructed even if the Calgary enterprise had not been proceeded with, and some stress was laid upon the fact that the original agreement between the Canadian Pacific Railway Company, the original owner of the Bow Island Field, and Mr. Coste, the promoter of the project, provided for the completion of a pipe line from Bow Island to Lethbridge. However, whatever this agreement may have provided, the City of Lethbridge was not a party to it, and, of course, cannot claim to take advantage of any of its provisions.

The City did not submit any evidence to show that it was possible to give Lethbridge a cheaper service for natural gas, had a separate system been installed to serve Lethbridge alone, and the Board is advised by its technical adviser that the construction of such a system alone would not have been commercially feasible, even if it had been constructed in 1912.

It is, moreover, contended that as the price of coal is considerably lower in Lethbridge than in Calgary, and as coal is a competitive fuel, the price of gas in Lethbridge should be influenced by this fact. To give effect to such a contention would be to penalize the communities more distant from the source

of the coal supply. The Board does not think that the factor of nearness to other fuel supplies should be taken as a reason for discriminating against some of the communities served by a public utility.

In view of what has been said, the Board is of the opinion that the Company is entitled to charge the same rates in Lethbridge, and in the other Towns mentioned, as it now charges in the City of Calgary. In view of the long drawn out litigation between the City and the Company, and the fact that the application for an increase in rates is of long standing, the Board thinks that the increase in question should date from the first of the new year, namely January 1st, 1925.

IT IS THEREFORE ORDERED that the rate for natural gas in the City of Lethbridge, and in the Towns of Macleod, Granum, Claresholm, Nanton and Okotoks, be, and the same is, hereby fixed at 53 cents per 1,000 cubic feet, with a discount of 5 cents per 1,000 cubic feet for payment within 10 days from the date of the mailing of the account, and that such rate shall be in effect from the 1st day of January, 1925, to the 1st day of November, 1926, or until further Order of the Board.

The question of costs was not discussed at the hearing, and although the Board is ready to deal with the question now, it believes that possibly it would be better not to do so until the parties interested are given a chance to be heard. The question of costs, therefore, will be reserved.

Dated at Edmonton, this twenty-second day of December, A.D. 1924.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

Order No. 3189.

File No. 2508.

IN THE MATTER OF *THE PUBLIC UTILITIES ACT, 1923*,
AND IN THE MATTER OF an application by the Canadian
Western Power and Fuel Company, Limited, for an Order increas-
ing the rates chargeable by the Company for natural gas within
the limits of the Town of Redcliff.

Appearances:

For the Company: C. S. Blanchard, Esq.

For the Town of Redcliff: Frank Baird, Esq.

Application made by the Canadian Western Power and Fuel Company, Limited, for an Order permitting the Company to increase the rates chargeable for natural gas in the Town of Redcliff.

HISTORY

In 1912, a Company known as the Redcliff Realty Company, Limited, which had been instrumental in placing the townsite of Redcliff on the market, obtained from the then Village of Redcliff a franchise for supplying the Village with natural gas and electric light and power, the franchise being an exclusive one for a period of 20 years, but the Redcliff Realty Company, Limited, was not bound to install an electric light plant until the population of the Village or Town had reached 5,000. At the time of acquiring the franchise, the Redcliff Realty Company had already drilled one gas well within the Village limits. In 1913, this Company assigned its franchise to a Company organized by it, and known as the Redcliff Light and Power Company, Limited, and assigned the gas rights it then owned, comprising some 872 acres, to the latter Company. This Company drilled two more wells on the original townsite.

In 1916, the Redcliff Light and Power Company, Limited, transferred its franchise and other assets to the Canadian Western Power and Fuel Company, Limited, and this Company, at that time, acquired further freehold gas rights in the vicinity of Redcliff comprising some 8,710 acres. As a term of the purchase just referred to, the Canadian Western Power and Fuel Company, Limited, hereinafter referred to as "the Company", assumed payment of the amount still owing to the Canadian Land and Ranch Company, Limited, the original owners of the gas rights just referred to, and the Company issued bonds to the extent of \$168,300.00 to the vendors of the gas system. The Company having defaulted in the terms of its purchase agreement, the bond holders, in order to protect their interests, bought out the then shareholders of the Company, and, at the same time, in order to protect the gas field, took over from the original shareholders some 5,600 acres of natural gas leases that the Company had further acquired. The result was that, although the Company continued in existence, it was now controlled by the bond-holders instead of by the original shareholders. In 1923, the Dominion Glass Company, Limited, which is operating a plant in the Town of Redcliff, acquired all the assets of the Company, and a bond issue of \$200,000.00 was made to take up the outstanding bonds and accrued interest thereon, and to cover part of the other payments necessary to be made to clear up outstanding indebtedness. Instead of the Company's assets being transferred to the Dominion Glass Company, Limited, or to a new Company formed by it, the shares of the Company were transferred to the nominees of the Dominion Glass Company, Limited, the old bonds were cancelled, and the new issue of \$200,000.00, just referred to, was made.

The original franchise agreement provided that the maximum rate that the Company should be permitted to charge should be 25 cents per 1,000 cubic feet. The rate established, however, was 15 cents per 1,000 cubic feet, and that rate continued until 1921, when, after hearing the parties interested, an increase to 20 cents per 1,000 cubic feet was permitted by the Board. In the present application, the Company is not asking that a rate be fixed which will allow a fair return upon its investment. Indeed, it is quite apparent that those at present interested in the Company did not go into the venture with the idea of deriving sufficient revenue from the natural gas plant to meet the Company's requirements, which would include a fair return upon the fair value of the system, a proper allowance for amortization and an amount sufficient to cover operation expenses. Undoubtedly, the real motive back of the acquisition of the system in question and the gas rights referred to was the protection of other investments, by securing the titles to natural gas lands that were of importance to their glass plant, for the possession of an adequate supply of natural gas is essential to the continuance of that plant. What the Company is asking in the present application is that the rate be increased from 20 cents per 1,000 cubic feet to 25 cents per 1,000 cubic feet, this being the maximum rate provided for in the original franchise agreement.

In view of this, the Board has not endeavored to discover what rate would be adequate to meet all requirements, but, rather, it has endeavored to see what the rate would be with a minimum value placed upon the system, allowing a fair allowance for cost of operation. If the rate asked for does not exceed the rate thus arrived at, there is no reason for refusing to grant the increase asked for.

VALUATION

The total investment, as shown by the Company's books, as of September 30th, 1923, is as follows:

Mains:

58,753 ft. 5" P. E. Pipe and Fittings	
34,554 ft. 3" L. P. Pipe and Fittings	
12,316 ft. 3" H. P. Pipe and Fittings	
8,708 ft. 2" L. P. Pipe and Fittings	
Total Mains	\$58,333.64
One inch Services and Fittings	4,268.84
Warehouse Stores	6,255.08
Meters	4,243.44
Tools and Office Fixtures	1,389.08
Regulator Stations	5,519.94
Office Building	3,635.10
Three Wells	27,794.68
	<u>\$111,439.80</u>
Mineral Rights:	
Fee Lands	\$46,147.50
Lease Lands	24,816.74
Real Estate	35,659.10
	<u>\$218,063.14</u>

In 1916, the original investment cost was put in by the then President of the Company, Mr. McLaws, at \$160,572.88, made up as follows:

Total Mains	\$58,155.29
One inch Services and Fittings	3,324.13
Warehouse Stores	12,790.07
Meters	6,484.36
Tools and Office Fixtures	1,069.23
Regulator Stations	4,625.92
Office Building	3,635.10
Three Wells	27,794.68

Carried Forward \$117,878.78

Mineral Rights:	Brought Forward	\$117,878.78
Fee Lands		
Lease Lands		7,035.00
Real Estate		35,659.10
		<u>\$160,572.88</u>

The difference between these figures and the ones just preceding occurs, mainly, in the items for gas rights. In the McLaw's valuation, these were put in at \$7,035.00, while in the 1923 balance sheet, at \$70,964.24, for the 15,182 acres of freehold and leasehold gas rights. The item for warehouse stores was placed, by McLaws, at \$12,790.07, while in the 1923 balance sheet, this item was \$6,255.08, this difference being accounted for by the fact that some of these stores were used in another field and deducted from the present Company's stores account.

The item of \$35,659.10, for real estate, covers the valuation placed upon a number of town lots and some 13 acres of land adjoining the Town of Redcliff. There is nothing to show that the property in question is either used or useful in the present gas service, and, such being the case, there is no justification for the inclusion of this item in the rate base.

With regard to the item of \$70,964.24, for mineral rights, it may be said that the Board does not think that all of this amount should go to form part of the rate base. There is no question but that these gas rights, or the greater part thereof, were secured by the Company to protect the field from outside interests, and not for the purpose of insuring the supply for consumers in the Town of Redcliff; although the acquisition of these rights has, undoubtedly, had that effect. Indeed, no company, having in view the supplying of natural gas to a town the size of Redcliff, could expect to retain the control of such a large acreage of gas rights at the expense of its consumers, unless there was a large consumption of industrial gas. The original holdings of the Company comprised 872 acres, while the Company now holds some 15,182 acres. How much of this should be apportioned to the Redcliff project is difficult to determine. It would not be unfair, in the Board's opinion, to say that the Town system should assume at least one-tenth of these holdings, which would give approximately \$7,000.00 for gas rights, in the place of \$70,000.00.

The book cost of \$111,439.80 is, as far as can be ascertained, the actual cost. While the books of the original Company cannot be produced, the auditor who audited their books has stated to the Board that these entries correspond with the original entries in the books of that Company, and that those entries were based upon actual cost, and, at the time of the auditing of the original books, there were produced to him the vouchers covering the various items of expenditure. At the hearing, the Town objected to the item mentioned, on the ground that there had been no opportunity to examine the books of the original Company. In view of the statement of the auditor, it appears to the Board that this objection is disposed of, and the Board will, therefore, take \$111,439.80 as the actual investment cost of the plant, apart from any allowance for gas rights, and after eliminating the amount charged for real estate. This \$111,439.80 represents the actual money that has gone into the plant itself. No allowance is included for franchise rights, good-will or overheads. It is unnecessary to figure out what the rate base or the rate should be, if it can be shown that the rate asked for is not greater than would meet the minimum requirements of the Company, based on the investment just given.

In this case, if the items of \$111,439.80 and of \$7,000.00 for gas rights are taken as the rate base, the required income would be made up as follows:

8½% Return on Investment of \$118,439.80	\$10,067.40
Amortization Allowance, placed at 3%	3,553.19
Operation:	
Corporation Tax	\$ 200.00
Town Tax	1,018.54
Wages	1,742.70
General Expenses	623.43
	<u>3,584.67</u>
	\$17,205.26

In this estimate, the Board has allowed nothing whatever for lease rentals, or for overheads on construction. The Board does not desire to be understood that it considers this estimate fair and reasonable, but, in the Board's opinion, it represents the absolute minimum that could under any circumstances be arrived at. The 8½ per cent. rate of return is the same as was allowed in the Calgary case. Certainly no less rate of return would be reasonable in the case of a Company such as the one in question.

CONSUMPTION

The number of consumers for the last four years has been as follows:

1921	297
1922	269
1923	261
1924	247

During the years 1916 to 1920, there were many more consumers, owing to the industries employing, during this period, many more employees, and, also, owing to the fact that there were industries in operation at that time that have now gone out of business. During the years just mentioned, the average annual domestic consumption was approximately 102,000,000 cubic feet. Gas was being supplied, during this period, at 15 cents per 1,000 cubic feet, which does not tend to encourage any great economy in its use; but taking the average consumption per consumer, at this price, at 225,000 cubic feet per year, there would, during this earlier period, be some 450 consumers. In 1921, the number of domestic consumers dropped to 297, and in 1924, this number had further dropped to 247, and the average for the last three years has been 259. There is nothing to indicate any immediate revival in the manufacturing industry at Redcliff, and it must be remembered that the year 1916, and those immediately following, covered the period when much work was being done that was due only to the demands of the War. For the purposes of this application, there is nothing to suggest that an average of 259 domestic consumers is unfair or unreasonable, or even that it is not liberal. Even taking the yearly consumption of gas per consumer at the same as has been taken at a 15 cent rate, namely 225,000 cubic feet, the total yearly consumption would amount to 58,275,000 cubic feet, which, at 20 cents, would yield a revenue of \$11,655.00, and at 25 cents, \$14,568.75.

Apart from the revenue from domestic consumers, the following revenue was derived by the Company during the 12 months ending June 30th, 1924, and the rate charged is also given:

Consumer	Consumption	Rate	Revenue
School	922,000 cubic feet	20c	\$ 184.40
School	3,343,000 cubic feet	12½c	417.87
Greenhouse	12,168,000 cubic feet	5c	608.40
Brick Plants (2), flat rate of \$1,200.00 each			2,400.00
			<u>\$3,610.67</u>

However, one of the brick plants in question has now drilled its own well, and that revenue must be deducted in future, so that, with the same consumption, the revenue to the Company, apart from domestic consumption, would be \$2,410.67, provided only one brick plant is being supplied with gas. There is nothing to suggest that, with conditions as they are, there is any reason to expect a larger consumption for the next year or two at least. The revenue, therefore, based on the Board's estimate, is as follows:

Domestic Consumers	\$14,568.75
Other Consumers.....	2,410.67
	<hr/>
	\$16,979.42

The total revenue required, as given before, is \$17,205.26; so that it will be seen that even after cutting down their allowance to the minimum, the increase asked for will yield an amount somewhat short of what is required.

It has been suggested that the Company should seek to increase its revenue by increasing the demand for industrial gas, and, in consequence, for gas for domestic use, but how this is to be done is not suggested, and the mere suggestion would not seem to help the Company in meeting its deficits. Actually, last year, or for the 12 months ending June 20th, 1924, the total domestic consumption was 53,235,000 cubic feet, instead of 58,275,000 cubic feet as given in the Board's estimate, while the Company's return was \$14,325.18, and with the same consumption, and at the increased rate, but also eliminating the revenue from one brick plant, as will have to be done in the future, the Company's total revenue would have been \$15,786.93, instead of \$17,205.26 required according to the estimate of the Board.

It was also suggested at the hearing that there should be written off the Company's assets an amount to represent the gas already used by the various industries, most of which are now out of existence, it being suggested that the value of the assets of the Company has been reduced by the gas field being depleted to this extent. It is more than doubtful whether any reliable estimate could be made as to the gas so consumed, for, apart from any other difficulties, it must be remembered that, in the opinion of the various geologists who have reported upon the Redcliff gas field, the pressure in this field is affected by the consumption in the Medicine Hat field. It appears to the Board that any such proposal is wholly unfeasible.

As already indicated, the Board has not deemed it necessary, in this matter, to arrive at what should be the actual rate base, but has only taken what, in its opinion, is the minimum that could possibly be allowed, and its estimates are not to be taken as establishing definitely what the rate base should be. For the reasons given, the Board orders that the rate for natural gas in the Town of Redcliff, for domestic use, be, and it is hereby, fixed at 25 cents per 1,000 cubic feet, such rate to become effective on the 20th January, 1925.

Dated at Edmonton, this thirty-first day of December, A.D. 1924.

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

MISCELLANEOUS ORDERS RELATING TO PUBLIC UTILITIES

January 29, 1924. Order No. 2656. File No. 2742.

Application by the Northwestern Utilities, Limited, for approval of the Plan and Book of Reference of that section of its pipe line extending from the East Boundary of Section One (1), Township Forty-nine (49), Range Thirteen (13), West of the Fourth Meridian, to the West Boundary of Section One (1), Township Fifty-one (51), Range Nineteen (19), West of the Fourth Meridian.

Order made.

February 14, 1924. Order No. 2677. File No. 147.

Application by the Village of Mannville and A. Bodard for approval of the granting of a franchise by the Village to the party mentioned, for supplying electric light and power to the Village and its inhabitants for a period of seven years, commencing December 1st, 1923.

Order of approval made.

February 15, 1924. Order No. 2678. File No. 51.

Application by the Town of Coleman and O. E. S. Whiteside, as Agent for a Company to be hereafter formed, for an Order of the Board authorizing the granting of a franchise to the party named, as Agent for such Company, for the exclusive right, for a period of ten years to supply to the Town of Coleman and its inhabitants water and electric light and power.

Order granted.

February 21, 1924. Order No. 2685. File No. 2613.

Application by the Town of Magrath for an Order of the Board requiring the Crane-Cassidy Electric Company, Limited, which holds a franchise for the supplying of electric light and power to the Town, to continue its service to its consumers.

Order made, requiring the continuance of service by the Company until March 7th, 1924.

March 7, 1924. Order No. 2699-A. File No. 2613.

Application of the Town of Magrath for an Order of the Board requiring the Crane-Cassidy Electric Company, Limited, to supply electric light and power to consumers in the Town of Magrath.

Order made, requiring the Company to continue its service until April 7th, 1924, upon the Town filing a consent to an application to be made by the Company for the fixing of rates.

April 7, 1924. Order No. 2732-A. File No. 2742.

Order made, upon the application of the Northwestern Utilities, Limited, permitting:

1. The Company to open its Profit and Loss Account, as of January 1st, 1924, all receipts from sale of gas, up to that time, to be applied in reduction of the capitalization of the Company.
2. Requiring the Company to keep, in its books, a separate account dealing with the purchase and sale of natural gas appliances.
3. Requiring the Company, in its books, to deal with the installation of services to consumers separately from either construction or operation.
4. Requiring the Company to show, on its books, a liability to the credit of the Amortization Reserve, of five cents per 1,000 cubic feet, and the requisite credit to the Depletion Fund of six cents per 1,000 cubic feet, on all gas sold prior to January 1st, 1924.
5. Permitting the Company to use, for a period of six months from January 1st, 1924, the moneys credited to the Depletion Account, crediting such Depletion Account with interest thereon at six per cent. per annum.

April 11, 1924. Order No. 2743. File No. 2969.

*See foot-note.

Application by the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, for permission to increase the rates chargeable for natural gas in the City of Lethbridge.

Application dismissed, for the reasons given in Order No. 2738.

*An appeal by the Company against this Order was allowed by the Appellate Division of the Supreme Court. (Reported in 20 A.L.R. p. 529.)

May 15, 1924. Order No. 2799. File No. 245.

City of Red Deer and the Western General Electric Company, Limited.

Order for production and inspection of Books of Account and all documents relating to the above application, and for inspection of the Company's Plant.

July 26, 1924. Order No. 2966. File No. 51

Application by O. E. S. Whiteside for an Order of the Board approving of the assignment by him to the Coleman Light and Water Company, Limited, of the franchise granted to him, as Agent for a Company to be formed by the Town of Coleman, for the supply to the Town and its inhabitants of water and electric light.

Order made.

July 28, 1924. Order No. 2969. File No. 73

Application by the Town of Olds for an Order of the Board approving of the granting by the Town to one Frederick Shackleton, carrying on business under the firm name and style of the "Olds Electric Power Company," of an exclusive franchise for the supplying of electric light and power to the Town and its inhabitants, for a period of ten years.

Order made.

August 9, 1924. Order No. 2987. File No. 3115.

Application by the United Electric and Engineering Company, Limited, for the Board's approval of the Company mortgaging its plant, equipment and assets to the West Canadian Collieries, Limited, the mortgage being for \$35,000.00.

Order made, approving of mortgage, subject to the conditions set out in the Order.

August 9, 1924. Order No. 2988. File No. 2763.

Application by the Village of Cluny and the United Electric and Engineering Company, Limited, for an Order of the Board approving of the grant by the Village to the Company of an exclusive franchise, for ten years, for the supplying of electric light and power to the Village and its inhabitants.

Order made.

August 9, 1924. Order No. 2989. File No. 58.

Application of the Town of Gleichen and the United Electric and Engineering Company, Limited, for an Order of the Board approving of the grant by the Town to the Company of an exclusive franchise, for ten years, for the supplying of electric light and power to the Town and its inhabitants.

Order issued.

October 20, 1924. Order No. 3084-B. File No. 80.

Application by the Town of Stony Plain and by John Armbruster and Jacob Hennig for an Order of the Board approving of the grant by the Town, to the parties named, of an exclusive franchise, for a period of ten years, for supplying electric energy to the Town and its inhabitants.

Order issued.

October 25, 1924. Order No. 3100. File No. 2742.

Application by the Northwestern Utilities, Limited, for permission to use, for operating expenses, for a further period of six months, commencing July 1st, 1924, moneys credited to its Depletion Account, proper credits being made to the Depletion Account for any such moneys so used.

Order made.

November 3, 1924. Order No. 3115. File No. 3178.

Application of S. S. Ellis for an Order of the Board requiring the Weno Power and Light Company and Charles Riddock to replace a certain portion of the transmission line of the Company removed without authority of the Board.

Order issued.

November 4, 1924. Order No. 3116. File No. 158.

Application of the Village of Bentley for an Order of the Board approving of the grant, by the Village, to Thorp Brothers, of a franchise, for a period of five years, for the supplying of electric light to the Village and its inhabitants.

Order made.

November 6, 1924. Order No. 3123. File No. 2551.

Application of the Canadian Western Natural Gas, Light, Heat and Power Company, Limited, for the Board's approval of the issue by the Company of \$1,000,000.00 of 6% cumulative preference shares.

Order issued.

December 9, 1924. Order No. 3161. File No. 51.

Order approving of a form of contract to be entered into between The Coleman Light and Water Company, Limited, and its customers in the Town of Coleman.

December 10, 1924. Order No. 3166. File No. 51.

Application by the Coleman Light and Water Company, Limited, for the Board's approval to the plans and specifications of a proposed water system to be installed in the Town of Coleman, copy of such plans and specifications being filed with the Board.

Application granted.

MISCELLANEOUS APPLICATIONS WITHDRAWN OR NOT PROCEEDED
WITH BY APPLICANTS

Town of Youngstown	Franchise agreement.	Not proceeded with.
Town of Taber	Franchise agreement.	Withdrawn.

MISCELLANEOUS APPLICATIONS PENDING, DECEMBER 31, 1924

Town of Vulcan.	Electric Light Franchise.
Trusts & Guarantee Company, Limited (as liquidators of Franco-Canadian Collieries, Limited).	Water System of Village of Frank.
Majestic Collieries, Limited.	Electric Light Rates in Taber.
W. C. Auld.	Franchise Agreement, Town of Magrath and Crane-Cassidy Company.

ORDERS RELATING TO PROVINCIAL RAILWAYS

Order No.	Date	Applicant Company	Nature of Order
2641	Jan. 14th, 1924 ---	A. & G. W. Rly. Coy.	Approval of Supplement No. 14 to A. & G. W. 154, P.U.C. 148.
2642	Jan. 14th, 1924 --	L. & N. W. Rly. Coy.	Approval of following Supplement, viz: (1) Supplement No. 7 to L. & N. W. 20, P.U.C. 19. (2) Supplement No. 8 to L. & N. W. 22, P.U.C. 21, and cancelling Supplements Nos. 5, 6 and 7. (3) Supplement No. 9 to L. & N. W. 22, P.U.C. 21.
2643	Jan. 14th, 1924 --	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 8 to A. & G. W. 160, P.U.C. 156, and cancelling Supplements Nos. 5, 6 and 7. (2) Supplement No. 9 to A. & G. W. 160, P.U.C. 156. (3) Supplement No. 7 to A. & G. W. 148, P.U.C. 143, and cancelling Supplement No. 6. (4) Supplement No. 15 to A. & G. W. 154, P.U.C. 148. (5) Supplement No. 7 to A. & G. W. 162, P.U.C. 155.
2644	Jan. 14th, 1924 --	A. & G. W. Rly. Coy.	Approval of Supplements Nos. 17 and 18 to A. & G. W. 139, P.U.C. 135.
2645	Jan. 14th, 1924 ---	L. & N. W. Rly. Coy.	Approval of Supplements Nos. 17 and 18 to L. & N. W. 16, P.U.C. 15.
2645-A	Jan. 16th, 1924 ---	A. & G. W. Rly. Coy.	Approval of A. & G. W. Tariff No. 170, P.U.C. 160.
2649	Jan. 8th, 1924 ----	A. & G. W. Rly. Coy.	Approval of Tariff and Supplements to Tariffs, as follows: (1) A. & G. W. 169, P.U.C. 159. (2) Supplement No. 12 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 11. (3) Supplement No. 7 to A. & G. W. 160, P.U.C. 156. (4) Supplement No. 16 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 15.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
2650	Jan. 8th, 1924 ----	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 7 to L. & N. W. 22, P.U.C. 21. (2) Supplement No. 16 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 15.
2651	Jan. 10th, 1924 ---	L. & N. W. Rly. Coy.	Approval of Supplement No. 13 to L. & N. W. 14, P.U.C. 13.
2652	Jan. 10th, 1924 ---	A. & G. W. Rly. Coy.	Approval of Supplement No. 13 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 12.
2659	Jan. 19th, 1924 ---	L. & N. W. Rly. Coy.	Approval of Supplement No. 3 to L. & N. W. 21, P.U.C. 20.
2660	Jan. 28th, 1924 ---	A. & G. W. Rly. Coy.	Approval of following Tariffs, viz: (1) A. & G. W. Tariff 172, P.U.C. 161, and cancelling Tariff 146, P.U.C. 142. (2) A. & G. W. Tariff 171, P.U.C. 162.
2661	Jan. 31st, 1924 ----	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 4 to A. & G. W. 101, P.U.C. 111, and cancelling Supplement No. 3. (2) Supplement No. 16 to A. & G. W. 154, P.U.C. 148, and cancelling Supplements Nos. 6, 9, 13 and 14.
2662	Jan. 31st, 1924 ----	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 23 to L. & N. W. 15, P.U.C. 14, and cancelling Supplement No. 22. (2) Supplement No. 4 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 3.
2663	Feb. 4th, 1924 ----	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 8 to A. & G. W. 162, P.U.C. 155. (2) Supplement No. 2 to A. & G. W. 166, P.U.C. 147, and cancelling Supplement No. 1.
2664	Feb. 4th, 1924 ----	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 8 to L. & N. W. 20, P.U.C. 19. (2) Supplement No. 2 to L. & N. W. 17, P.U.C. 16, and cancelling Supplement No. 1.
2669	Feb. 8th, 1924 ----	L. & N. W. Rly. Coy.	Approval of Supplement No. 19 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 18.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
2670	Feb. 8th, 1924 . . .	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 19 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 18. (2) Supplement No. 17 to A. & G. W. 154, P.U.C. 148.
2671	Feb. 13th, 1924 . . .	L. & N. W. Rly. Coy.	Approval of Supplement No. 20 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 19.
2672	Feb. 13th, 1924 . . .	A. & G. W. Rly. Coy.	Approval of Supplement No. 20 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 19.
2675	Feb. 13th, 1924 . . .	L. & N. W. Rly. Coy.	Approval of Supplement No. 11 to L. & N. W. 22, P.U.C. 21, and cancelling Supplement No. 10.
2676	Feb. 13th, 1924 . . .	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 8 to A. & G. W. 148, P.U.C. 143, and cancelling Supplement No. 7. (2) Supplement No. 11 to A. & G. W. 160, P.U.C. 156, and cancelling Supplement No. 10.
2682	Feb. 20th, 1924 . . .	A. & G. W. Rly. Coy.	Approval of Supplement No. 12 to A. & G. W. 160, P.U.C. 156, and cancelling Supplement No. 11.
2683	Feb. 20th, 1924 . . .	L. & N. W. Rly. Coy.	Approval of Supplement No. 12 to L. & N. W. 22, P.U.C. 21, and cancelling Supplement No. 11.
2686	Feb. 23rd, 1924 . . .	A. & G. W. Rly. Coy.	Approval of Supplement No. 18 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 17.
2694	Mar. 7th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 3. to L. & N. W. 17, P.U.C. 16, and cancelling Supplement No. 2.
2695	Mar. 7th, 1924	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 3 to A. & G. W. 166, P.U.C. 147, and cancelling Supplement No. 2. (2) Supplement No. 19 to A. & G. W. 154, P.U.C. 148.
2706	Mar. 11th, 1924 . . .	L. & N. W. Rly. Coy.	Approval of Supplement No. 21 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 20.
2707	Mar. 11th, 1924 . . .	A. & G. W. Rly. Coy.	Approval of Supplement No. 21 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 20.
2713	Mar. 21st, 1924 . . .	A. & G. W. Rly. Coy.	Approval of Supplement No. 20 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 19.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
2714	Mar. 21st, 1924---	L. & N. W. Rly. Coy.	Approval of Supplement No. 24 to L. & N. W. 15, P.U.C. 14.
2723	Apr. 2nd, 1924----	L. & N. W. Rly. Coy.	Approval of Supplement No. 23 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 22.
2724	Apr. 2nd, 1924----	A. & G. W. Rly. Coy.	Approval of Supplement No. 23 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 22.
2740	Apr. 8th, 1924----	L. & N. W. Rly. Coy.	Approval of Supplement No. 13 to L. & N. W. 22, P.U.C. 21.
2741	Apr. 8th, 1924----	A. & G. W. Rly. Coy.	Approval of Supplement No. 13 to A. & G. W. No. 160, P.U.C. 156.
2747	Apr. 11th, 1924---	A. & G. W. Rly. Coy.	Approval of Supplement No. 1 to A. & G. W. 170, P.U.C. 160.
2755	Apr. 24th, 1924---	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 14 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 13. (2) Supplement No. 24 to L. & N. W. 16, P.U.C. 15.
2756	Apr. 24th, 1924---	A. & G. W. Rly. Coy.	Approval of Supplement No. 21 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 20.
2757	Apr. 26th, 1924---	A. & G. W. Rly. Coy.	Approval of Supplement No. 14 to A. & G. W. 160, P.U.C. 156, and cancelling Supplement No. 13.
2758	Apr. 26th, 1924---	L. & N. W. Rly. Coy.	Approval of Supplement No. 14 to L. & N. W. 22, P.U.C. 21, and cancelling Supplement No. 13.
2761	Apr. 29th, 1924---	L. & N. W. Rly. Coy.	Approval of Tariff L. & N. W. 26, P.U.C. 25.
2776	May 9th, 1924----	L. & N. W. Rly. Coy.	Approval of Supplements Nos. 7 and 8 to L. & N. W. 21, P.U.C. 20, said Supplement No. 7 cancelling Supplements Nos. 5 and 6.
2779	May 12th, 1924---	L. & N. W. Rly. Coy.	Approval of Supplement No. 25 to L. & N. W. 15, P.U.C. 14.
2779-A	May 12th, 1924---	L. & N. W. Rly. Coy.	Approval of Supplement No. 26 to L. & N. W. 15, P.U.C. 14, and cancelling Supplements Nos. 12, 24 and 25.
2803	May 19th, 1924---	A. & G. W. Rly. Coy.	Approval of Supplement No. 22 to A. & G. W. 154, P.U.C. 148, and cancelling Supplements Nos. 15, 16, 18 and 21.
2839	May 27th, 1924---	L. & N. W. Rly. Coy.	Approval of Supplement No. 2 to L. & N. W. 24, P.U.C. 23, and cancelling Supplement No. 1.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
2840	May 27th, 1924	A. & G. W. Rly. Coy.	Approval of Supplement No. 2 to A. & G. W. 167, P.U.C. 157, and cancelling Supplement No. 1.
2841	May 27th, 1924	A. & G. W. Rly. Coy.	Approval of Supplement No. 15 to A. & G. W. 160, P.U.C. 156, and cancelling Supplements Nos. 4, 8, 12 and 14.
2842	May 27th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 15 to L. & N. W. 22, P.U.C. 21, and cancelling Supplements Nos. 4, 8, 12 and 14.
2843	May 30th, 1924	A. & G. W. Rly. Coy.	Approval of Supplement No. 25 to A. & G. W. 139, P.U.C. 135, and cancelling Supplements Nos. 24 and 25.
2844	May 30th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 25 to L. & N. W. 16, P.U.C. 15, and cancelling Supplements Nos. 23 and 24.
2846	June 4th, 1924	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 1 to A. & G. W. 147, P.U.C. 144, and cancelling Tariff. (2) Supplement No. 23 to A. & G. W. 154, P.U.C. 148. (3) Supplement No. 10 to A. & G. W. 162, P.U.C. 155, and cancelling Supplements Nos. 8 and 9.
2847	June 4th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 10 to L. & N. W. 20, P.U.C. 19, and cancelling Supplements Nos. 8 and 9.
2887	June 25th, 1924	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 3 to A. & G. W. 167, P.U.C. 157. (2) Supplement No. 24 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 23. (3) Supplement No. 25 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 24.
2888	June 25th, 1924	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 15 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 14. (2) Supplement No. 3 to L. & N. W. 24, P.U.C. 23.
2897	June 30th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 9 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 8.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
2898	June 30th, 1924 ---	A. & G. W. Rly. Coy.	Approval of Supplement No. 26 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 25.
2913	July 8th, 1924 ----	A. & G. W. Rly. Coy.	Approval of following Supplement and Tariff, viz: (1) Supplement No. 4 to A. & G. W. 166, P.U.C. 147, and cancelling Supplement No. 3. (2) Approval of Tariff A. & G. W. 174, P.U.C. 163, and cancelling Tariff 148, P.U.C. 143.
2914	July 8th, 1924 ----	L. & N. W. Rly. Coy.	Approval of Supplement No. 4 to L. & N. W. 17, P.U.C. 16, and cancelling Supplement No. 3.
2948	July 15th, 1924 ---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 27 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 26. (2) Supplement No. 4 to A. & G. W. 167, P.U.C. 157, and cancelling Supplement No. 3. (3) Supplement No. 11 to A. & G. W. 162, P.U.C. 155, and cancelling Supplement No. 10. (4) Supplement No. 26 to A. & G. W. 139, P.U.C. 135.
2949	July 15th, 1924 ---	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 10 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 9. (2) Supplement No. 27 to L. & N. W. 15, P.U.C. 14. (3) Supplement No. 4 to L. & N. W. 24, P.U.C. 23. (4) Supplement No. 11 to L. & N. W. 20, P.U.C. 19, and cancelling Supplement No. 10. (5) Supplement No. 16 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 15. (6) Supplement No. 26 to L. & N. W. 16, P.U.C. 15.
2958	July 24th, 1924 ---	L. & N. W. Rly. Coy.	Approval of Supplement No. 28 to L. & N. W. 15, P.U.C. 14, and cancelling Supplement No. 27.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
2959	July 24th, 1924 ---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 28 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 27. (2) Supplement No. 29 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 28.
2967	July 28th, 1924 ---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 5 to A. & G. W. 172, P.U.C. 157, and cancelling Supplement No. 4. (2) Supplement No. 12 to A. & G. W. 162, P.U.C. 155.
2968	July 28th, 1924 ---	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 18 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 17. (2) Supplement No. 12 to L. & N. W. 20, P.U.C. 19. (3) Supplement No. 11 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 10. (4) Supplement No. 5 to L. & N. W. 24, P.U.C. 23, and cancelling Supplement No. 4.
2990	Aug. 12th, 1924 ---	L. & N. W. Rly. Coy.	Approval of Supplement No. 27 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 26.
2991	Aug. 12th, 1924 ---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 27 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 26. (2) Supplement No. 16 to A. & G. W. 155, P.U.C. 150, and cancelling Supplement No. 15.
3001	Aug. 25th, 1924 ---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 30 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 29. (2) Supplement No. 1 to A. & G. W. 174, P.U.C. 163. (3) Supplement No. 13 to A. & G. W. 162, P.U.C. 155, and cancelling Supplement No. 12.
3002	Aug. 25th, 1924 ---	L. & N. W. Rly. Coy.	Approval of Supplement No. 13 to L. & N. W. 20, P.U.C. 19, and cancelling Supplement No. 12.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
3012	Aug. 30th, 1924---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 18 to A. & G. W. 160, P.U.C. 156, and cancelling Supplement No. 17. (2) Supplement No. 14 to A. & G. W. 162, P.U.C. 155, and cancelling Supplement No. 13. (3) Supplement No. 17 to A. & G. W. 155, P.U.C. 150, and cancelling Supplements Nos. 4 and 6.
3012-A	Aug. 30th, 1924---	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 18 to L. & N. W. 22, P.U.C. 21, and cancelling Supplement No. 17. (2) Supplement No. 14 to L. & N. W. 20, P.U.C. 19, and cancelling Supplement No. 13.
3020	Sept. 10th, 1924---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 2 to A. & G. W. 115, P.U.C. 109, and cancelling Supplement No. 1. (2) Supplement No. 18 to A. & G. W. 155, P.U.C. 150.
3024	Sept. 16th, 1924---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 31 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 30. (2) Supplement No. 6 to A. & G. W. 167, P.U.C. 157, and cancelling Supplement No. 5. (3) Supplement No. 28 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 27. (4) Supplement No. 19 to A. & G. W. 160, P.U.C. 156.
3025	Sept. 16th, 1924---	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 6 to L. & N. W. 24, P.U.C. 23, and cancelling Supplement No. 5. (2) Supplement No. 28 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 27. (3) Supplement No. 19 to L. & N. W. 22, P.U.C. 21.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
3026	Sept. 16th, 1924	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 19 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 18. (2) Supplement No. 29 to L. & N. W. 15, P.U.C. 14, and cancelling Supplement No. 28. (3) Supplement No. 12 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 11.
3034	Sept. 20th, 1924	A. & G. W. Rly. Coy.	Approval of Tariff A. & G. W. 175, P.U.C. 164, and cancelling Tariff A. & G. W. 102, P.U.C. 98.
3034-A	Sept. 20th, 1924	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 15 to A. & G. W. 162, P.U.C. 155, and cancelling Supplement No. 14. (2) Supplement No. 32 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 31.
3035	Sept. 20th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 15 to L. & N. W. 20, P.U.C. 19, and cancelling Supplement No. 14.
3039	Sept. 26th, 1924	L. & N. W. Rly. Coy.	Approval of Supplement No. 30 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 29.
3040	Sept. 26th, 1924	A. & G. W. Rly. Coy.	Approval of Tariff A. & G. W. 167, P.U.C. 157, and cancelling Tariff A. & G. W. 161, P.U.C. 153.
3041	Sept. 26th, 1924	A. & G. W. Rly. Coy.	Approval of Passenger Tariff A. & G. W. 6, P.U.C. 6, and cancelling Tariff A. & G. W. 4, P.U.C. 4.
3042	Sept. 26th, 1924	A. & G. W. Rly. Coy.	Approval of Special Baggage Tariff No. 1, P.U.C. 1, and cancelling rates on dogs previously carried in A. & G. W. Passenger Tariff No. 4, P.U.C. 4, and Supplements thereto.
3045	Sept. 30th, 1924	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 7 to L. & N. W. 24, P.U.C. 23, and cancelling Supplement No. 6. (2) Supplement No. 29 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 28. (3) Supplement No. 16 to L. & N. W. 20, P.U.C. 19, and cancelling Supplements Nos. 11 and 15. (4) Supplement No. 13 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 12.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
3046	Sept. 30th, 1924---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 7 to A. & G. W. 167, P.U.C. 157, and cancelling Supplement No. 6. (2) Supplement No. 29 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 28 (3) Supplement No. 16 to A. & G. W. 162, P.U.C. 155, and cancelling Supplements Nos. 11 and 15 (4) Supplement No. 19 to A. & G. W. 155, P.U.C. 150, and cancelling Supplement No. 18.
3085	Oct. 20th, 1924----	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 5 to L. & N. W. 17, P.U.C. 16. (2) Supplement No. 20 to L. & N. W. 14, P.U.C. 13, and cancelling Supplements Nos. 8 and 19.
3085	Oct. 20th, 1924----	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 5 to A. & G. W. 166, P.U.C. 147. (2) Supplement No. 33 to A. & G. W. 154, P.U.C. 148, and cancelling Supplement No. 32.
3087	Oct. 20th, 1924----	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 17 to L. & N. W. 20, P.U.C. 19. (2) Supplement No. 30 to L. & N. W. 16, P.U.C. 15, and cancelling Supplement No. 29. (3) Supplement No. 31 to L. & N. W. 15, P.U.C. 14, and cancelling Supplement No. 30. (4) Supplement No. 8 to L. & N. W. 24, P.U.C. 23, and cancelling Supplement No. 7.
3088	Oct. 20th, 1924----	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 17 to A. & G. W. 162, P.U.C. 155. (2) Supplement No. 30 to A. & G. W. 139, P.U.C. 135, and cancelling Supplement No. 29. (3) Supplement No. 8 to A. & G. W. 167, P.U.C. 157, and cancelling Supplement No. 7.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
3103	Oct. 24th, 1924...	A. & G. W. Rly. Coy.	Approval of following Supplements and Tariff, viz: (1) Supplement No. 20 to A. & G. W. 155, P.U.C. 150. (2) Tariff A. & G. W. 176, P.U.C. 165. (3) Supplement No. 2 to A. & G. W. 176, P.U.C. 165. (4) Supplement No. 3 to A. & G. W. 176, P.U.C. 165. (5) Supplement No. 4 to A. & G. W. 176, P.U.C. 165. (6) Supplement No. 5 to A. & G. W. 176, P.U.C. 165.
3106	Oct. 24th, 1924....	L. & N. W. Rly. Coy.	Approval of Supplement No. 14 to L. & N. W. 21, P.U.C. 20.
3109	Oct. 29th, 1924....	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 2 to A. & G. W. 174, P.U.C. 163. (2) Supplement No. 2 to A. & G. W. 136, P.U.C. 128. (3) Supplement No. 2 to A. & G. W. 153, P.U.C. 149.
3110	Oct. 29th, 1924....	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 18 to L. & N. W. 20, P.U.C. 19. (2) Supplement No. 20 to L. & N. W. 22, P.U.C. 21.
3111	Oct. 29th, 1924....	A. & G. W. Rly. Coy.	Approval of Supplement No. 21 to A. & G. W. 160, P.U.C. 156.
3112	Oct. 29th, 1924....	L. & N. W. Rly. Coy.	Approval of Supplement No. 21 to L. & N. W. 22, P.U.C. 21.
3131	Nov. 13th, 1924...	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 19 to L. & N. W. 20, P.U.C. 19, and cancelling Supplement No. 18. (2) Supplement No. 32 to L. & N. W. 15, P.U.C. 14, and cancelling Supplement No. 31.
3132	Nov. 13th, 1924...	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 6 to A. & G. W. 176, P.U.C. 165, and cancelling Supplements Nos. 2, 4 and 5. (2) Supplement No. 18 to A. & G. W. 162, P.U.C. 155, and cancelling Supplement No. 17. (3) Supplement No. 19 to A. & G. W. 162, P.U.C. 155, and cancelling Supplement No. 18.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
3135	Nov. 17th, 1924...	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 9 to A. & G. W. 167, P.U.C. 157, and cancelling Supplement No. 8. (2) Supplement No. 22 to A. & G. W. 160, P.U.C. 156, and cancelling Supplement No. 21.
3136	Nov. 17th, 1924...	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 9 to L. & N. W. 24, P.U.C. 23, and cancelling Supplement No. 8. (2) Supplement No. 15 to L. & N. W. 21, P.U.C. 20, and cancelling Supplements Nos. 7 and 14. (3) Supplement No. 22 to L. & N. W. 22, P.U.C. 21, and cancelling Supplement No. 21.
3163	Dec. 10th, 1924...	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 22 to L. & N. W. 14, P.U.C. 13, and cancelling Supplement No. 21. (2) Supplement No. 10 to L. & N. W. 24, P.U.C. 23, and cancelling Supplements Nos. 2 and 9. (3) Supplement No. 16 to L. & N. W. 21, P.U.C. 20.
3164	Dec. 10th, 1924...	A. & G. W. Rly. Coy.	Approval of Tariffs and Supplements to Tariffs, as follows: (1) Tariff A. & G. W. 177, P.U.C. 166, and cancelling Tariff No. 154. (2) Supplement No. 3 to A. & G. W. 174, P.U.C. 163, and cancelling Supplement No. 2. (3) Supplement No. 7 to A. & G. W. 176, P.U.C. 165. (4) Tariff A. & G. W. 176A, P.U.C. 167. (5) Supplement No. 1 to A. & G. W. 177, P.U.C. 166. (6) Supplement No. 2 to A. & G. W. 177, P.U.C. 166, and cancelling Supplement No. 1. (7) Supplement No. 10 to A. & G. W. 167, P.U.C. 157, and cancelling Supplements Nos. 2 and 9.

ORDERS RELATING TO PROVINCIAL RAILWAYS—Continued.

Order No.	Date	Applicant Company	Nature of Order
3178	Dec. 20th, 1924---	A. & G. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 3 to A. & G. W. 136, P.U.C. 128. (2) Supplement No. 1 to A. & G. W. 175, P.U.C. 164. (3) Supplement No. 6 to A. & G. W. 166, P.U.C. 147, and cancelling Supplement No. 5. (4) Supplement No. 20 to A. & G. W. 162, P.U.C. 155, and cancelling Supplements Nos. 6, 16 and 19. (5) Supplement No. 4 to A. & G. W. 174, P.U.C. 163, and cancelling Supplement No. 3. (6) Supplement No. 11 to A. & G. W. 167, P.U.C. 157. (7) Supplement No. 23 to A. & G. W. 160, P.U.C. 156, and cancelling Supplements Nos. 15, 20 and 22.
3179	Dec. 20th, 1924---	L. & N. W. Rly. Coy.	Approval of following Supplements, viz: (1) Supplement No. 17 to L. & N. W. 21, P.U.C. 20, and cancelling Supplement No. 16. (2) Supplement No. 6 to L. & N. W. 17, P.U.C. 16, and cancelling Supplement No. 5. (3) Supplement No. 20 to L. & N. W. 20, P.U.C. 19, and cancelling Supplements Nos. 6, 16 and 19. (4) Supplement No. 11 to L. & N. W. 24, P.U.C. 23. (5) Supplement No. 23 to L. & N. W. 22, P.U.C. 21, and cancelling Supplements Nos. 15, 20 and 22.

MUNICIPAL BORROWINGS: CITIES

Name of City.	Amount, and terms of repayment.	Purpose.
Calgary	\$474,240.21. Debentures to be repayable at expiration of 30 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Sept. 15th, 1923, under Order No. 2475A.	Purposes set out in Bylaw No. 2199 of the said City.
Calgary	\$74,331.55. Debentures to be repayable at expiration of 5 years from date of issue. Interest rate: 6% per annum, payable semi-annually. Authorized: March 21st, 1924, under Order No. 2716.	Purposes set out in Bylaw No. 2211 of the said City.
Calgary	Order No. 2717, dated March 21st, 1924, approving of Bylaw No. 2218 of said City, whereby the payment for certain local improvements is extended, and for the consent of the Board to an altered or revised mode of assessment upon the properties subject to such local improvement charges.	
Calgary	\$223,963.27. Debentures to be repayable at expiration of 30 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: March 21st, 1924, under Order No. 2718.	Purposes set out in Bylaw No. 2218 of the said City.
Calgary	Order No. 2719 dated March 22nd, 1924, approving of Bylaw No. 2213 of said City, and consenting to an altered or revised mode of assessment upon certain local improvements.	
Calgary	\$1,078,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: May 12th, 1924, under Order No. 2777.	Paying off certain treasury notes issued on June 13th, 1919, under Bylaw of the City No. 1991.
Calgary	\$14,839.21. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 6% per annum, payable semi-annually. Authorized: August 25th, 1924, under Order No. 3005.	Purposes set out in Bylaw No. 2252 of the said City.
Edmonton	\$53,951.34. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: January 8th, 1924, under Order No. 2647.	Purposes set out in Bylaw No. 2 of 1924 of the said City.

MUNICIPAL BORROWINGS—Continued.

Name of City.	Amount, and terms of repayment.	Purpose.
Edmonton	\$836,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: January 8th, 1924, under Order No. 2648.	Purposes set out in Bylaw No. 3 of 1924 of said City.
Edmonton	Order No. 2654 dated January 28th, 1924, approving of Bylaw No. 2 of 1924.	
Edmonton	Order No. 2655 dated Jan. 28th, 1924, approving of Bylaw No. 3 of 1924.	
Edmonton	Order No. 2673 dated Feb. 14th, 1924, rescinding this Board's Orders Nos. 2647, 2648, 2654 and 2655.	
Edmonton	\$890,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: Feb. 14th, 1924, under Order No. 2674.	Purposes set out in Bylaw No. 12 of 1924.
Edmonton	Order No. 2681 dated Feb. 19th, 1924, approving of Bylaw No. 12 of 1924.	
Edmonton	\$107,542.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: May 31st, 1924, under Order No. 2848.	Improving and furnishing additional equipment for the electric light, telephone and waterworks systems and services of the City and for the purpose of improving and rehabilitating certain paved streets in the City of Edmonton.
Edmonton	\$51,660.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: May 31st, 1924, under Order No. 2849.	Improving and rehabilitating certain public works and services of the City.
Edmonton	\$45,133.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: March 31st, 1924, under Order No. 2850.	Paying the cost of certain extensions of and equipment for the municipal system of waterworks.
Edmonton	\$86,000.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: May 31st, 1924, under Order No. 2850A.	Paying part of the cost of certain extensions to the municipal system of storm and sanitary sewers.

MUNICIPAL BORROWINGS—Continued.

Name of City.	Amount, and terms of repayment.	Purpose.
Edmonton.....	\$13,000.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: May 31st, 1924, under Order No. 2851.	Paying the cost of catch basins and house services or leads in connection with the municipal system of storm and sanitary sewers in the City of Edmonton.
Edmonton.....	\$63,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: May 31st, 1924, under Order No. 2851A.	Improving and extending the sedimentation basin used in connection with the water purification system of the City and to issue debentures in said sum.
Edmonton.....	\$8,000.00. Debentures to be repayable at expiration of 8 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: May 31st, 1924, under Order No. 2851B.	Paying the cost of certain plank sidewalk crossings to be constructed in the year 1924, and to issue debentures in the said sum.
Edmonton.....	\$25,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: June 13th, 1924, under Order No. 2872.	Purposes set out in Bylaw No. 49 of 1924.
Edmonton.....	\$2,673.20. Debentures to be repayable at expiration of 8 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: June 13th, 1924, under Order No. 2873. This Order is cancelled by Order No. 2960 dated July 25th, 1924.	Constructing certain plank sidewalks as local improvements in the said City in the year 1924, upon the unit system.
Edmonton.....	\$1,009.81. Debentures to be repayable at expiration of 5 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: June 13th, 1924, under Order No. 2874. This Order is cancelled by Order No. 2960 dated July 25th, 1924.	Constructing certain plank sidewalks as local improvements in the said City, upon the unit system.
Edmonton.....	\$41,730.47. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: June 13th, 1924, under Order No. 2875. This Order is cancelled by Order No. 2960, dated the 25th July, 1924.	Constructing certain works as local improvements in the said City in the year 1924, upon the unit system, namely, bituminous sidewalks, cinder sidewalks and the bituminous surfacing of certain cinder sidewalks.
Edmonton.....	Order No. 2901, dated July 3rd, 1924, approving of Bylaw No. 49 of 1924.	

MUNICIPAL BORROWINGS—Continued.

Name of City.	Amount, and terms of repayment.	Purpose.
Edmonton	Order No. 2960 dated July 25th, 1924, rescinding this Board's Orders Nos. 2873, 2874 and 2875.	
Edmonton	\$2,673.20. Debentures to be repayable at expiration of 8 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: July 25th, 1924, under Order No. 2961.	Constructing certain plank sidewalks as local improvements in the said City in the year 1924, upon the unit system.
Edmonton	\$1,009.81. Debentures to be repayable at expiration of 5 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: July 25th, 1924, under Order No. 2962.	Constructing certain plank sidewalks as local improvements in the said City upon the unit system.
Edmonton	\$37,771.92. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: July 25th, 1924, under Order No. 2963.	Constructing certain works as local improvements in the said City in the year 1924, upon the unit system, namely, bituminous sidewalks, cinder sidewalks and the bituminous surfacing of certain cinder sidewalks.
Edmonton	\$238,000.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Sept. 19th, 1924, under Order No. 3032A.	Raising part of the moneys required for the purpose of carrying out the engagements to be performed by the City arising out of an agreement between it and the Canadian Northern Ry. Co. and the Grand Trunk Pacific Railway Company.
Edmonton	\$33,000.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Sept. 19th, 1924, under Order No. 3032B.	Raising the moneys required to be contributed by the City of Edmonton for the construction of a foot passenger bridge over the tracks and yards of the Canadian Northern Ry. Co. at 109th Street.
Edmonton	\$391.95. Debentures to be repayable at expiration of 5 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Oct. 17th, 1924, under Order No. 3072.	To pay the cost of certain three plank wooden sidewalks constructed as local improvements in the City of Edmonton during the year 1923, which are to be paid for by way of special frontage assessment.
Edmonton	\$31,409.70. Debentures to be repayable at expiration of 8 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Oct. 17th, 1924, under Order No. 3073.	To pay the cost of certain local improvements, namely, plank walks, boulevarding and street grading, constructed in the City of Edmonton during the year 1923, which are to be paid for by way of special frontage assessment.

MUNICIPAL BORROWINGS—Continued.

Name of City.	Amount, and terms of repayment.	Purpose.
Edmonton.....	\$35,732.41. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Oct. 17th, 1924, under Order No. 3074.	To pay the cost of certain local improvements constructed in the City of Edmonton during the year 1923, namely, bituminous sidewalks and the bituminous surfacing of certain cinder sidewalks, which are to be paid for by way of special frontage assessment.
Edmonton.....	\$32,056.80. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Oct. 17th, 1924, under Order No. 3075.	To pay that portion of the cost of sewer extensions constructed as local improvements in the City of Edmonton during the year 1923, payable by way of special frontage assessment.
Edmonton.....	\$4,958.88. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Oct. 17th, 1924, under Order No. 3076.	To pay the cost of certain concrete sidewalks constructed in the City of Edmonton during the year 1923, which are to be paid for by way of special frontage assessment, and to pay part of the cost of certain paving with curb and gutter constructed in the City of Edmonton during the year 1923, which is to be paid for by way of special frontage assessment.
Edmonton.....	\$20,000.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Oct. 21st, 1924, under Order No. 3089.	Paying the cost of certain extensions to the municipal system of storm and sanitary sewers in the City of Edmonton.
Edmonton.....	\$7,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Nov. 14th, 1924, under Order No. 3133.	Purposes stated in bylaw of City No. 78 of 1924.
Edmonton.....	\$59,400.00. Debentures to be repayable at expiration of 40 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Dec. 24th, 1924, under Order No. 3184A.	To pay the portion of the cost of sewer extensions constructed in the City of Edmonton during the year 1923, and for certain intercepting sewers and other works in connection therewith.
Lethbridge.....	\$3,145.20. Debentures to be repayable at expiration of 30 years from date of issue. Interest rate: $5\frac{1}{2}\%$ per annum, payable semi-annually. Authorized: Sept. 3rd, 1924, under Order No. 3009.	To cover the cost of certain municipal works, namely, concrete sidewalks and curb and sanitary sewers, in the City of Lethbridge.

MUNICIPAL BORROWINGS—Continued.

Name of City.	Amount, and terms of repayment.	Purpose.
Lethbridge	\$3,227.20. Debentures to be repayable at expiration of 30 years from date of issue. Interest rate: 6% per annum, payable annually. Authorized: Sept. 3rd, 1924, under Order No. 3010.	To cover the cost of certain sidewalks and curb and sanitary sewers in the City of Lethbridge.
Medicine Hat	\$50,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 5½% per annum, payable semi-annually. Authorized: July 5th, 1924, under Order No. 2909A.	Paying off and discharging the debenture principal matured or maturing during the year 1924, under certain bylaws of the City of Medicine Hat and of the Medicine Hat School District No. 76.
Medicine Hat	Order No. 3102 dated the 25th day of October, A.D. 1924, amending Order No. 2909A of this Board, by inserting after the words "bylaw No. 666 of the said City" and after the words "bylaw of the said City No. 666" wherever they occur in said Order, the words "and bylaw No. 667."	

APPLICATION REFUSED

Name of City.	Amount, and terms of repayment.	Purpose.
Lethbridge	\$25,000.00	To provide for borrowing on debentures the sums necessary to pay for certain Municipal works, namely, graveling the streets in the City of Lethbridge.

APPLICATION PENDING, DECEMBER 31st, 1924

Name of City.	Amount, and terms of repayment.	Purpose.
Edmonton	\$184,000.00	To issue special debentures on tax arrears.

MUNICIPAL BORROWINGS TOWNS

Name of Town.	Amount, and Terms of Repayment	Purpose.
Camrose -----	\$5,000.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 6% per annum, payable annually. Authorized: Oct. 24th, 1924, under Order No. 3099A.	Purchasing and installing new machinery and equipment in its municipally-owned power plant building.
Hanna -----	\$15,000.00. Debentures to be repayable at expiration of 20 years from date of issue. Interest rate: 7% per annum, payable semi-annually. Authorized: May 21st, 1924, under Order No. 2810A.	Purchasing a new unit for the electric light plant of the Town of Hanna, consisting of a steam engine and a generator and the necessary apparatus equipment for the operating of same.
High River -----	\$3,000.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 7% per annum, payable annually. Authorized: July 31st, 1924, under Order No. 2978.	Making necessary repairs to the electric light and power plant.
High River -----	\$2,500.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 8% per annum, payable annually. Authorized: November 28th, 1924, under Order No. 3151.	Erecting a covered skating rink.
Innisfail -----	\$4,000.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 7% per annum, payable annually. Authorized: July 7th, 1924, under Order No. 2911A.	(a) Purchasing additional fire hose for use in the fire department. (b) Installing and replacing transmission lines of electric light system of the Town of Innisfail and making improvements thereto.
Stony Plain -----	\$3,500.00. Debentures to be repayable at expiration of 15 years from date of issue. Interest rate: 7% per annum, payable annually. Authorized: October 20th, 1924, under Order No. 3084A.	Building electric light pole line and erecting street lights in the Town of Stony Plain.
Stony Plain -----	\$1,500.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 7% per annum, payable annually. Authorized: November 2nd, 1924, under Order No. 2548A.	Building a curling rink and open air skating rink in the Town of Stony Plain.

APPLICATION REFUSED

Name of Town	Amount of Application	Purpose
Camrose-----	\$25,000.00.	To improve the municipally owned power plant by the purchasing and installing of new machinery and equipment in the power plant building for electric light and power purposes.

MUNICIPAL BORROWINGS VILLAGES

Name of Village	Amount, and Terms of Repayment.	Purpose
Consort -----	\$1,500.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 6% per annum, payable annually. Authorized: July 23rd, 1924, under Order No. 2954.	To build a municipal hall.
Craigmyle -----	\$3,500.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 6% per annum, payable annually. Authorized: July 18th, 1924, under Order No. 2951.	Acquiring the property of the Curling and Skating Rink, Limited.
Kitscoty -----	\$1,800.00. Debentures to be repayable at expiration of 10 years from date of issue. Interest rate: 6% per annum, payable annually. Authorized: June 26th, 1924, under Order No. 2892.	Purchasing land and building for exhibition and sports ground.
Rocky Mountain House	\$4,000.00. Debentures to be repayable at expiration of 8 years from date of issue. Interest rate: 6% per annum, payable annually. Authorized: December 22nd, 1924, under Order No. 3181.	To build sidewalks in the Village of Rocky Mountain House.

APPLICATIONS NOT PROCEEDED WITH BY APPLICANT OR REFUSED

Name of Village	Amount of Application	Purpose and How Disposed of
Burdett -----	\$3,000.00.	Erecting addition to Village hall and purchasing fire equipment. (Not proceeded with.)
Suffield -----	\$6,000.00.	Completing the water supply to the Village; completing and extending the gas works; repairing and completing roads and sidewalks. (Refused.)

SCHOOL DISTRICTS

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Crown Hill S.D. No. 4166.	\$1,800. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: Feb. 19th, 1924, under Order No. 2679.	Erecting a first school.
Clearwater River No. 4179.	\$1,200. Repayable in 12 instalments with interest at not more than 8% per annum, payable annually. Authorized: Feb. 19th, 1924, under Order No. 2680.	Erecting and equipping a frame school building.
Clover Bar S.D. No. 212.	\$1,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: Feb. 26th, 1924, under Order No. 2687.	Buying, fencing and improving school site and moving school house and outbuildings to same.
Hardieville S.D. No. 4069.	\$12,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: March 11th, 1924, under Order No. 2697.	Erecting a frame two-roomed school with full basement, altering and repairing present building for connecting thereto.
Delia S.D. No. 3261.	\$20,000. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized: March 17th, 1924, under Order No. 2705.	Building a four-room brick school with basement, equipping same with apparatus and furniture.
Balsam Grove S.D. No. 4163.	\$600. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: March 28th, 1924, under Order No. 2720.	Erecting a school house and purchasing equipment.
Spencer S.D. No. 4086.	\$2,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: April 5th, 1924, under Order No. 2729.	Erecting a frame school house with necessary outbuildings, providing school room equipment.
Jasper S.D. No. 3063.	\$20,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: April 7th, 1924, under Order No. 2730.	Erecting new school building, four rooms, frame structure, cement and boulder foundation, full basement, shingle roof, fully modern equipped, approximate size 75 feet by 50 feet.
Little Gem S.D. No. 2551.	\$1,200. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: April 7th, 1924, under Order No. 2731.	Building a frame school house.
Telegraph S.D. No. 3872.	\$1,200. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: April 8th, 1924, under Order No. 2733.	Erecting first school house of frame construction.

SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Bignell S.D. No. 1413.	\$700. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: April 24th, 1924, under Order No. 2753.	Making full size basement of cement, wall to be 8 feet high and 8 inches thick, with a base foundation 1½ feet by 8 inches, installing hot-air furnace and water faucet connected with present flowing well.
Dalkeith S.D. No. 4141.	\$1,500. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: May 5th, 1924, under Order No. 2768.	Erecting and equipping a school house.
Rimbey S.D. No. 661.	\$20,000. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized: May 26th, 1924, under Order No. 2812.	Erecting a four-room brick and tile school house and equipping same with furnace and blackboard.
Apremont S.D. No. 4183.	\$3,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: May 26th, 1924, under Order No. 2813.	Erecting a first school house and outbuildings.
Calkins Valley S.D. No. 1044.	\$1,100. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: June 10th, 1924, under Order No. 2855.	Building an addition to the old school house.
Sunberry Valley S.D. No. 4049.	\$2,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: June 12th, 1924, under Order No. 2869.	Building school, outbuildings, fencing and well.
Lac La Nonne S.D. No. 1529.	\$500. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: June 23rd, 1924, under Order No. 2885.	Moving school house.
Neutral Hills S.D. No. 2791.	\$500. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: June 28th, 1924, under Order No. 2894.	Adding 8 feet to length of school, lathing and plastering and laying new floor in all of school.
Norwood S.D. No. 4191.	\$1,500. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 2nd, 1924, under Order No. 2899.	Purchasing, moving and equipping school buildings.
Coalhurst S.D. No. 2394.	\$6,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 4th, 1924, under Order No. 2903.	Purchasing a school site and erecting and equipping a two-room frame school building thereon.

SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Halkirk S.D. No. 2162.	\$7,500. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 7th, 1924, under Order No. 2910.	Erecting and equipping a new school, buying more land for school grounds.
Chapel S.D. No. 588.	\$4,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 7th, 1924, under Order No. 2911.	Building a new school 24 ft. by 40 ft., installing a hot-air furnace and furnishing the school.
Capbillion S.D. No. 3622.	\$1,100. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 11th, 1924, under Order No. 2930.	Purchasing site, erecting and equipping a school house.
Lakeford S.D. No. 1688.	\$800. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 23rd, 1924, under Order No. 2955.	Purchasing site, moving and repairing school house and fencing.
Kelsey S.D. No. 4173.	\$2,500. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 23rd, 1924, under Order No. 2956.	Purchasing Kelsey Community Hall and furniture for a school building, \$2,300, and for purchasing playgrounds and erecting stable, \$200.
Rabbit Lake S.D. No. 4170.	\$2,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 30th, 1924, under Order No. 2971.	Building and equipping a school house.
Pendryl S.D. No. 4185.	\$1,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 30th, 1924, under Order No. 2974.	Erecting a school building and buying furnishings.
Mundare S.D. No. 1603.	\$6,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: July 31st, 1924, under Order No. 2977.	Constructing a two-room frame school building.
Brooks S.D. No. 2092.	\$24,000. Repayable in 30 instalments with interest at not more than 8% per annum, payable annually. Authorized: August 1st, 1924, under Order No. 2979.	Erecting a new school in Brooks to be built of solid brick and equipping same.
Edmonton R.C.S. S.D. No. 7.	\$15,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: August 7th, 1924, under Order No. 2985.	Erecting and furnishing two two-roomed frame school buildings and acquiring permanent school equipment and school sites.
Shaw S.D. No. 1416.	\$825. Repayable in 5 instalments with interest at not more than 8% per annum, payable annually. Authorized: August 18th, 1924, under Order No. 2995.	Enlarging school 12 feet, repairing, painting and equipping school, building concrete foundation.

SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Meeting Creek S.D. No. 1834.	\$1,500. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized August 25th, 1924, under Order No. 3003.	Erecting a school house.
Dana S.D. No. 2505.	\$21,000. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized: September 12th, 1924, under Order No. 3021.	Erecting four-room brick school house, drilling well and casing same, installing hot air furnace.
Throne S.D. No. 2121.	\$2,000. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: September 22nd, 1924, under Order No. 3036.	Building a frame school to replace the one destroyed by fire, April 14th, 1924.
Darling S.D. No. 3452.	\$1,200. Repayable in 15 instalments with interest at not more than 8% per annum, payable annually. Authorized: September 26th, 1924, under Order No. 3038.	Building a frame school house.
Bukowina S.D. No. 1162.	\$3,500. Repayable in 8 instalments with interest at not more than 8% per annum, payable annually. Authorized: October 9th, 1924 under Order No. 3051.	Building a two-room school.
Hughenden S.D. No. 2265.	\$1,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: October 11th, 1924, under Order No. 3053.	Building an addition to the Hughenden School and furnishing same.
Castor S.D. No. 2194.	\$3,500. Repayable in 20 instalments with interest at not more than 8% per annum, payable annually. Authorized: October 18th, 1924 under Order No. 3077.	Furnishing the two-storey sandstone school building situate on Block 40 of Plan 1759 A.E. Castor, with a system of steam heating.
Edmonton R.C.S. S.D. No. 7.	\$14,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable semi-annually. Authorized: November 5th, 1924, under Order No. 3118.	Erecting and furnishing two one-roomed portable frame school buildings and their extensions; the acquiring of two two-roomed frame school buildings, school property, school equipment and furniture.
Riverside S.D. No. 1606.	\$4,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: November 14th, 1924, under Order No. 3134.	Building an addition to present school in order to operate a two-room school, building a teacher's frame house.
Beaupre Creek S.D. No. 4182.	\$800. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: November 24th, 1924, under Order No. 3143.	Erecting a log school house, purchasing equipment.

SCHOOL DISTRICTS—Continued.

Name of School District.	Amount, and Terms of Repayment.	Purpose.
Rosalind S.D. No. 1884.	\$2,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: November 28th, 1924, under Order No. 3150.	Building an addition to the school and installing furnace.
Exshaw S.D. No. 1699.	\$5,000. Repayable in 10 instalments with interest at not more than 8% per annum, payable annually. Authorized: December 13th, 1924, under Order No. 3171.	Building a concrete addition to present school and equipping same, building to be built of cement blocks, 29 ft. by 35 ft.

SCHOOL DISTRICT DEBENTURE APPLICATIONS WITHDRAWN,
NOT PROCEEDED WITH, OR REFUSED.

Name of School District	Amount	How Disposed of
Alice Hill S.D. No. 2866 -----	\$750.00	Not proceeded with
Chatham S.D. No. 3638 -----	\$2,500.00	Refused.
Coutts Village S.D. No. 3560 -----	\$4,000.00	Not proceeded with.
Forfar S.D. No. 4105 -----	\$650.00	Not proceeded with.
Halladay S.D. No. 4085 -----	\$2,400.00	Withdrawn.
Holmberg S.D. No. 2630 ----- (Now Thistle Ridge)	\$1,500.00	Refused.
Jefferson S.D. No. 2456 -----	\$1,400.00	Refused.
Shining Bank S.D. No. 4034 -----	\$600.00	Withdrawn.
Sunny Lake S.D. No. 4123 -----	\$3,000.00	Refused.
Wang S.D. No. 550 -----	\$1,650.00	Not proceeded with.

SCHOOL DISTRICT APPLICATION PENDING AT DECEMBER 31st, 1924

Name of Village	Application	Amount
Leslieville Village S.D. No. 4172.	Debenture application	\$4,800.00.

MUNICIPAL FINANCES

UNDER PART IV. OF THE PUBLIC UTILITIES ACT.

Applications Received.

- | | | |
|-----------|-----|---|
| February | 26. | Application of the Manufacturers Life Insurance Company, Toronto, holders of all debentures issued by the Cardiff School District No. 2115. |
| February | 29. | Application of Council of Town of Tofield, on behalf of Town and School District. |
| March | 26. | Application of Council of Town of Macleod, on behalf of Town and School District. |
| September | 26. | Application of C. H. Burgess & Co., Toronto, holders of all debentures issued by the Wrentham Consolidated School District No. 48. |
| October | 16. | Application of Council of Town of Redcliff, on behalf of Town and School District. |
| December | 31. | Application of Council of Town of Taber, on behalf of Town and School District. |

Formal Sessions of Board.

- | | | |
|-----------|-----|--|
| February | 1. | Town and School District of Bow Island, at Court House, Calgary. |
| March | 6. | Town and School District of Macleod, at Court House, Calgary. |
| May | 23. | Town and School District of Tofield, at Board's offices, Edmonton. |
| May | 26. | Town and School District of Redcliff, at Court House, Calgary. |
| May | 27. | Town and School District of Macleod, at Court House, Calgary. |
| June | 20. | Town and School District of Redcliff, at Town Hall, Redcliff. |
| June | 25. | Beverly School District No. 2292, at Board's offices, Edmonton. |
| September | 25. | Cardiff School District No. 2115, at Board's offices, Edmonton. |

Recommendations Issued.

Recommendation of Municipal Finances Commission re Town of Redcliff and Redcliff School District No. 2283, approved by Order in Council No. 350/24, dated March 24th, 1924.

- | | | |
|---------|-----|---|
| March | 4. | Recommendation re Town of Bow Island. Approved by Order in Council No. 539/24, dated May 2, 1924. |
| March | 4. | Recommendation re Bow Island Public School District No. 1883. Approved by Order in Council No. 538/24, dated May 2, 1924. |
| August | 2. | Recommendation re Town of Tofield and Tofield Public School District No. 1939. The Order in Council approving this Recommendation has not been passed, owing to the consent of the necessary 60% of the debenture holders not yet having been secured by the Debenture Holders Committee. |
| October | 24. | Recommendation re Cardiff School District No. 2115. Approval by Order in Council No. 1585/24, dated December 1, 1924. |

Applications Pending.

Town and School District of Macleod.
 Wrentham Consolidated School District No. 48.
 Town and School District of Redcliff.
 Town and School District of Taber.

MUNICIPAL FINANCES—Continued.

Annual Programmes of Revenue and Expenditure Examined.

Town and School District of Athabasca.
 Town and School District of Bassano.
 Town and School District of Beverly.
 Town of Bow Island.
 Bow Island Public School District No. 1883.
 Cardiff School District No. 2115.
 Town and School District of Macleod.
 Town and School District of Redcliff.
 Town and School District of Taber.
 Town and School District of Tofield.
 Town and School District of Wainwright.
 City and School District of Wetaskiwin.

Inquiries, without formal application, at request of debenture holders or other interested parties, through non-payment of debenture coupons by local authorities, at due date.

Name of Local Authority.	Applicant.	How Disposed of.
Avonroy S.D. No. 2738.	W. L. McKinnon & Co., Toronto.	Paid by district.
Ashmont S.D. No. 2921.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Battle Creek S.D. No. 2899.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Big Valley S.D. No. 2545.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Bouchard S.D. No. 3369.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Bow Slope S.D. No. 3862.	Dr. J. N. Gunn, Calgary.	Arrears not yet settled.
Cariboo S.D. No. 3573.	L. Shaw, Holden.	Settled by paying part, and extending time for payment on remainder due.
Colinton S.D. No. 3169.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Coulee View S.D. No. 2786.	Manufacturers Life Insurance Co., Toronto.	Small payment made and still under discussion with district.
Clemenceau Consolidated S.D. No. 63.	Crown Life Insurance Co., Toronto.	Substantial payment made on account of arrears due, balance being provided for.
Dalum S.D. No. 3969.	Crown Life Insurance Co., Toronto.	Substantial payment made on account, balance being pro- vided for.
Dobson S.D. No. 3686.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Eldorado S.D. No. 3138.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Edberg S.D. No. 606.	Manufacturers Life Insurance Co., Toronto.	Paid by district.

MUNICIPAL FINANCES—Continued.

Name of Local Authority.	Applicant.	How Disposed of.
Edwand S.D. No. 1632.	Dr. J. N. Gunn, Calgary.	Still under discussion with district.
Echodale S.D. No. 3525.	Manufacturers Life Insurance Co., Toronto.	Still under discussion with district.
Fremont S.D. No. 3297.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Forest S.D. No. 3171.	Crown Life Insurance Co.	Still under discussion with district.
Fifteen Mile Lake S.D. No. 3504., Toronto.	Manufacturers Life Insurance Co., Toronto.	Still under discussion with district.
Green Mound S.D. No. 2734.	Manufacturers Life Insurance Co., Toronto.	Paid by district.
Glendon S.D. No. 2935.	Manufacturers Life Insurance Co., Toronto.	Substantial payment made on account of arrears due.
Grande Prairie Town	H. J. Birkett & Co., Toronto.	Coupons paid.
Gem Consolidated S.D. No. 60.	Crown Life Insurance Co.	Paid by district.
Halfway Grove S.D. No. 3528.	Manufacturers Life Insurance Co.	Paid by district.
Heath Creek S.D. No. 3481.	Manufacturers Life Insurance Co.	Paid by district.
Harvest Vale S.D. No. 3359.	Manufacturers Life Insurance Co.	Paid by district.
Hastings Lake S.D. No. 2939.	Dominion Mortgage & Investment Assn., Toronto.	Owing to trouble in District, debenture holders have instructed solicitors to take legal action against district.
Jennings S.D. No. 3420.	Manufacturers Life Insurance Co.	Still under discussion with district.
Kirke McKinnon S.D. No. 2936.	Manufacturers Life Insurance Co.	Still under discussion with district.
Leafland S.D. No. 3033.	Manufacturers Life Insurance Co.	Paid by district.
Little Eton S.D. No. 3289.	Manufacturers Life Insurance Co.	One coupon retired, and still under discussion with district regarding balance.
Lunnford S.D. No. 3151.	Manufacturers Life Insurance Co.	Paid by district.
Lusitania S.D. No. 3684.	Manufacturers Life Insurance Co.	Paid by district.
Lutz Grove S.D. No. 2987.	Manufacturers Life Insurance Co.	District retiring liability by monthly instalments.
Loyalist S.D. No. 3066.	Manufacturers Life Insurance Co.	Paid by district.
Lovedale S.D. No. 3671.	Manufacturers Life Insurance Co.	Payment made on account of arrears and matter still under discussion.

MUNICIPAL FINANCES—Continued.

Name of Local Authority.	Applicant.	How Disposed of.
Leaman S.D. No. 3434.	Manufacturers Life Insurance Co.	Paid by district.
Lake Valley S.D. No. 3844.	Crown Life Insurance Co.	Still under discussion with district.
MacHenry S.D. No. 2851.	Manufacturers Life Insurance Co.	Paid by district.
McKinley S.D. No. 2706.	Manufacturers Life Insurance Co.	Paid by district.
Maple Tree S.D. No. 3592.	Manufacturers Life Insurance Co.	Substantial payments made on account of arrears and question of balance due still under discussion.
Mount View S.D. No. 3970.	W. L. Ouimette, Coleman.	Small payment made on account and matter still under discussion.
Melfort Consolidated S.D. No. 29.	Manufacturers Life Insurance Co.	Paid by district.
Minburn S.D. No. 1682.	Manufacturers Life Insurance Co.	Paid by district.
North Kotzman S.D. No. 3881.	Dr. J. N. Gunn, Calgary.	Still under discussion with district.
Oakhurst S.D. No. 2318.	W. L. McKinnon & Co.	Still under discussion with district.
Owlseye Lake S.D. No. 3181.	Manufacturers Life Insurance Co.	Paid by district.
Oyen S.D. No. 3058.	Manufacturers Life Insurance Co.	Paid by district.
Overleigh S.D. No. 3414.	Manufacturers Life Insurance Co.	Paid by district.
Peace River S.D. No. 2526.	H. J. Birkett & Co., Toronto.	Paid by district.
Pineville S.D. No. 2948.	Manufacturers Life Insurance Co.	Paid by district.
Rochester S.D. No. 3267.	Manufacturers Life Insurance Co.	Paid by district.
Ralstin S.D. No. 3241.	Manufacturers Life Insurance Co.	Paid by district.
Rutherglen S.D. No. 3108.	Manufacturers Life Insurance Co.	Paid by district.
Rosemary Consolidated S.D. No. 71.	Crown Life Insurance Co.	Payment made on account and question still under discussion with district.
Rebel Creek S.D. No. 3020.	Manufacturers Life Insurance Co.	Still under discussion with district.
Silver Valley S.D. No. 2886.	W. L. McKinnon & Co.	Paid by district.
Spring Park S.D. No. 3394.	Manufacturers Life Insurance Co.	Paid by district.

MUNICIPAL FINANCES—Continued.

Name of Local Authority.	Applicant.	How Disposed of.
Stella S.D. No. 4012.	Crown Life Insurance Co.	Small payment made, and question of balance still under discussion with district.
St. Eloi S.D. No. 3381.	Manufacturers Life Insurance Co.	Substantial payment made, and question of balance due still under discussion with district.
Vauxhall S.D. No. 4053.	Bank of Montreal, Edmonton, and Sun Life Insurance Co., Montreal.	Still under discussion with district.
Vegreville, Town.	Capital Trust Corporation, Ottawa.	Coupons paid.
Wistina S.D. No. 2675.	W. L. McKinnon & Co.	Paid by district.
Washington Heights S.D. No. 3222.	Manufacturers Life Insurance Co.	Paid by district.
Webbs S.D. No. 2871.	Manufacturers Life Insurance Co.	Paid by district.
Wild Horse Lake S.D. No. 2691.	Manufacturers Life Insurance Co.	Small payment made, and still under discussion with district.
Wapiti S.D. No. 2802.	Manufacturers Life Insurance Co.	Paid by district.
Whitton S.D. No. 1947.	Crown Life Insurance Co.	Substantial payment made, balance being retired by instalments.
Willowby S.D. No. 3442.	Manufacturers Life Insurance Co.	Paid by district.

ORDERS in regard to Applications for the SEPARATION of land from CITIES, TOWNS and VILLAGES

Name of Applicant.	Municipality.	Order Number and Date, File Number.	Remarks.
Canadian Northern Town Properties Co., Ltd., National Trust Co., Ltd., and Leopold S. Amery.	Lloydminster, Village of	Order No. 2668. Feb. 12, 1924. File No. 2959.	Land, as described in order, to be separated from village.
Carl Goerz.	Stony Plain, Town of	Order No. 2732. April 7, 1924. File No. 2972.	Land, as described in order, to be separated from town.
Town of Lacombe.	Lacombe, Town of	Order No. 2759. April 28, 1924. File No. 2676.	Orders Nos. 2093, 2156, and 2328 to be varied by the substitution of a maximum rate of thirty-five mills on the dollar, in place of twenty- five mills on the dollar.
Canadian Northern Town Properties Co., Ltd.	Vegreville, Town of	Order No. 2760. April 28, 1924. File No. 2979.	Application dismissed.
Pearl Belva Ball.	Tofield, Town of	Order No. 2762A. May 1, 1924. File No. 84.	All parcels of land, comprising 18 acres or more to parcel, situated within limits of town, to be assessed as farm land, with a maximum rate of taxation of 30 mills on the dollar. Order to con- tinue in effect until Jan. 1, 1934, unless otherwise varied by Board.
William J. Tupper.	Sedgewick, Village of	Order No. 2845. June 2, 1924. File No. 3011.	Land, as described in order, to be separated from village.
James Staniland Stocks.	Calgary, City of	Order No. 2868. June 11, 1924. File No. 2909.	Application dismissed.
Chris. Jensen.	Olds, Town of	Order No. 2881. June 17, 1924. File No. 3026.	Land, as described in order, to remain within town, but for 10 years from Jan. 1, 1925, to be assessed as farm land, with maximum rate of tax- ation of 20 mills on the dollar.
Joseph Irwin Welsh.	Olds, Town of	Order No. 2882. June 17, 1924. File No. 3027.	Land, as described in order, to remain within town, but for 10 years from Jan. 1, 1925, to be assessed as farm land, with maximum rate of tax- ation of 20 mills on the dollar.
Michael Stepchuk.	Mundare, Village of	Order No. 2883. June 17, 1924. File No. 3013.	Land, as described in order, to remain within village, but to be assessed as farm land, with a maximum rate of taxation of 25 mills on the dollar. Order to remain in effect for 10 years from Jan. 1, 1925, unless otherwise varied by Board.

ORDERS ETC.—Continued.

Name of Applicant.	Municipality.	Order Number and Date, File Number.	Remarks.
Maria Chmilar.	Mundare, Village of	Order No. 2884. June 17, 1924. File No. 3003.	Application dismissed.
Ida Jane Blow.	Camrose, Town of	Order No. 2889. June 26, 1924. File No. 3028.	Land, as described in order, to remain within town, but to be assessed as farm land, with a maximum rate of taxation of 20 mills on the dollar. Order to remain in force until Jan. 1st, 1930.
William Fenwick.	Lacombe, Town of	Order No. 2891. June 26, 1924. File No. 3081.	Land, as described in order, to remain within town, but to be assessed as farm land, with a maximum rate of taxation of 35 mills on the dollar. Order to remain in effect for 10 years from Jan. 1st, 1925, unless otherwise varied by Board.
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Hanna, Town of	Order No. 2904. July 4, 1924. File No. 3051.	Eighty acre parcel of land, as described in order, to remain within town, but to be assessed, for 10 years from Jan. 1st, 1925, as agricultural land, with a maximum rate of taxation of 25 mills on the dollar.
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Hanna, Town of	Order No. 2905. July 4, 1924. File No. 3051.	Land, as described in order, to be separated from town.
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Vermilion, Town of	Order No. 2912. July 8, 1924. File No. 3075.	Four parcels of land, A1, A2, A3 and A4, as described in order, to remain within town but to be assessed as farm land, with a maximum rate of taxation of 20 mills on the dollar. Order to remain in effect for 10 years from Jan. 1st, 1925, subject to further order of the Board.
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Vermilion, Town of	Order No. 2915. July 10, 1924. File No. 3075.	Land, as described in order, to be separated from town. (See amending order No. 3192.)
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Munson, Village of	Order No. 2965. July 26, 1924. File No. 3079.	Land, as described in order, to remain within village, but for 10 years from Jan. 1, 1925, to be assessed as farm land, with maximum rate of taxation of 15 mills on the dollar.
O. D. Campbell.	New Norway, Village of	Order No. 3008. Sept. 2, 1924. File No. 2966.	Land, as described in order, to be separated from village.

ORDERS, ETC.—Continued.

Name of Applicant.	Municipality.	Order Number and Date, File Number.	Remarks.
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Pincher Creek, Town of	Order No. 3016. Sept. 8, 1924. File No. 3122.	Land, as described in order, to be separated from town.
John Joseph Magennis and Robert S. Kerr.	Coronation, Town of	Order No. 3023. Sept. 15, 1924. File No. 3023A.	Land, as described in order, to be separated from town.
Town of Taber and John Jespersen.	Taber, Town of	Order No. 3029. Sept. 16, 1924. File No. 3156.	Land, as described in order, to be separated from town.
Town of Taber.	Taber, Town of	Order No. 3030. Sept. 16, 1924. File No. 3156.	Land, as described in order, to be separated from town.
City of Wetaskiwin and James G. Cornell.	Wetaskiwin, City of	Order No. 3033. Sept. 20, 1924. File No. 3152.	Land, as described in order, to be separated from city.
Grand Trunk Pacific Development Co., Ltd.	Trochu, Village of	Order No. 3071. Oct. 17, 1924. File No. 3155.	Land, as described in order, to remain within village, but to be assessed as farm land, with a maximum rate of taxation of 20 mills on the dollar.
Vern E. Dye.	Langdon, Village of	Order No. 3117. Nov. 4, 1924. File No. 3162.	Land, as described in order, to be separated from village.
Robert Suddell Shaw.	Coronation, Town of	Order No. 3128. Nov. 8, 1924. File No. 3023.	Land, as described in order, to be separated from town.
James G. Cornell.	Wetaskiwin, City of	Order No. 3138. Nov. 20, 1924. File No. 3152.	Land, as described in order, to be separated from city.
Wilhelm Kroening.	Bruderheim, Village of	Order No. 3170. Dec. 12, 1924. File No. 3187.	Land, as described in order, to be separated from village.
Otto Michelsen.	Magrath, Town of	Order No. 3180. Dec. 22, 1924. File No. 69.	Land, as described in order, to be separated from town.
George L. Nelson.	New Norway, Village of	Order No. 3188. Dec. 31, 1924. File No. 3192.	Land, as described in order, to remain within village, but for 5 years from Jan. 1, 1925, to be assessed as farm land, with maximum rate of taxation of 20 mills on the dollar.
Levi and Martha Harker.	Magrath, Town of	Order No. 3191. Dec. 31, 1924. File No. 69.	Land, as described in order, to be separated from town.
Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.	Vermilion, Town of	Order No. 3192. Dec. 31, 1924. File No. 3075.	Changing number of road plan, and amending Order No. 2915 accordingly.

APPLICATIONS DISMISSED OR NOT PROCEEDED WITH.

Thomas E. Jackson and Charles Jackson.	Calgary, City of.	Application dismissed. (See Decision, dated February 7, 1924.)
C. S. Whitworth.	Bentley, Village of	Application not proceeded with.
P. Anderson.	Edmonton, City of	Application not proceeded with.

APPLICATIONS PENDING AT DECEMBER 31, 1924.

Canadian Northern Railway Company.	Separation of land from Town of Drumheller.
------------------------------------	---

TAX COMPROMISES

Order No. 2684, Dated 20th February, 1924. File No. 2012.

Application by E. H. Riley, for an order of the Board varying Order No. 1568, whereby arrears of taxes standing against a part of the N.W. $\frac{1}{4}$ of 21-24-1, W-5th, were compromised at \$33,214.15, by adding the following clause:

"The amount of the said compromise, namely \$33,214.15, shall bear interest at the rate of six per centum per annum from the Second day of May, 1921, until the date of payment."

Application granted.

Order No. 2773, Dated 8th May, 1924. File No. 2054.

Application by the City of Calgary for an order of the Board varying Order No. 1934-C, whereby the arrears of taxes against certain portions of 31-24-1, W-5th, were compromised upon application by A. G. F. Riley, E. J. Riley and T. C. Riley, administrators of the estate of Georgina Jane Riley.

Order varied by providing that:

- (1) In lieu of the payment of the sum of \$2,575.00 on account of the compromise directed, the applicants should transfer certain lots, set out in the order.
 - (2) Forthwith pay the city the sum of \$1,683.76.
 - (3) Pay the balance, that is \$5,998.27, in five equal annual instalments, the first instalment to be paid not later than September 30, 1925, with interest at 8% per annum.
 - (4) In case of default in making transfer of land referred to, or any of the payments set out, all the land covered by the order to revert to the city.
-

Decision, Dated 2nd June, 1924. File No. 3011.

Application by William Johnston Tupper for an order of the Board directing a compromise of the arrears of taxes outstanding against a part of the east $\frac{1}{2}$ of 8-44-12, W-4th.

Application dismissed.

Order No. 2868, Dated 11th June, 1924. File No. 2909.

Application by James Staniland Stocks for an order of the Board directing a compromise of the arrears of taxes outstanding against a part of the S.W. $\frac{1}{4}$ of 25-24-1, W-5th.

All arrears of taxes, save and except Provincial taxes, up to and including the year 1923, compromised at \$200.00.

Order No. 2881, Dated 17th June, 1924. File No. 3026.

Application by Chris. Jensen for an order of the Board directing a compromise of the arrears of taxes outstanding against the westerly $12\frac{1}{2}$ acres of Legal Subdivision 6, 32-32-1, W-5th.

Application dismissed.

Order No. 2882, Dated 17th June, 1924. File No. 3027.

Application by Joseph Irwin Welsh for an order of the Board directing a compromise of the arrears of taxes outstanding against Legal Subdivision 5, 32-32-1, W-5th.

Application dismissed.

Order No. 2889, Dated 26th June, 1924. File No. 3028.

Application by Ida Jane Blow for an order of the Board directing a compromise of the arrears of taxes outstanding against Block "A," being part of the N.W. $\frac{1}{4}$, 33-46-26, W-4th.

Total arrears of taxes outstanding up to and including the 31st December, 1923, \$1,958.89.

Compromise directed at \$300.00, and in addition the applicant to pay all supplementary revenue taxes with accrued penalties thereon, now chargeable against said land.

TAX COMPROMISES—Continued.

Decision, Dated 7th February, 1924.

Order No. 3000, Dated 22nd August, 1924. File No. 2009.

Application by Thos. Edgar Jackson and Charles Jackson for an order of the Board varying the Board's decision of April 29, 1922, whereby the arrears of taxes outstanding against Legal Subdivisions 2, 3 and 6, and on the south halves of Legal Subdivisions 7 and 8, 18-24-1, W-5th, were compromised at \$6,050.00, by directing the City of Calgary to accept a portion of the lands in full satisfaction of the tax arrears.

Decision varied by providing that:

- (1) The city accept, in settlement of the compromised amount, the following lands, namely: All of Legal Subdivision 6, and the south half of Legal Subdivision 7, both in Section 18, in Township 24, Range 1, West of the 5th Meridian, and that the applicants do forthwith convey such lands to the city.
- (2) The remaining lands, namely, Legal Subdivision 2, Legal Subdivision 3, with the exception of 5 acres transferred to the Salvation Army, and the south half of Legal Subdivision 8, be subject to an increment tax, in case of sale, particulars whereof are set out in said order.

Order No. 3190, Dated 31st December, 1924. File No. 3190.

Application by Cardiff Coal Company, Limited, for an order of the Board directing a compromise of the arrears of taxes due the Cardiff school district, and outstanding against the property of the applicant company.

Application dismissed.

APPLICATIONS WITHDRAWN OR NOT PROCEEDED WITH.

Applicant: La Corporation Archiepiscopale Catholique d'Edmonton—Compromise of arrears of taxes on various lots in the Village of St. Paul de Metis.

Application withdrawn.

Applicant: P. Anderson—Relief of Taxation and Compromise of arrears of taxes. (City of Edmonton.)

Application not proceeded with.

ORDERS AMENDING AND CANCELLING SUBDIVISION PLANS

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2646. File No. 2956. January 8, 1924.	Plan 3898 A.F. Partial cancellation of plan.	Annie Letitia Macleod.
Order No. 2653. File No. C. 38. January 22, 1924.	Plans 2376 A.I. and 6073 X, "Riverview." Partial cancellation of plans and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the City of Red Deer.
Order No. 2657. File No. 2962. January 31, 1924.	Plan 1307 P., "Santa Rosa." Partial cancellation of plan.	P. Burns & Company, Limited.
Order No. 2658. File No. 2974. February 7, 1924.	Plan 3850 A.S., "McNamara and Picard" Subdivision. Partial cancellation of plan.	Municipality of the Town of Camrose.
Order No. 2665. File No. 2759. February 7, 1924.	Plan 340 A. N., "Kingsland." Partial cancellation of plan.	Joseph Cobbledick and Vera Mary Austin.
Order No. 2666. File No. 2913. February 7, 1924.	Plan 667 A.L., "Wilnor." Entire cancellation of plan.	Department of Municipal Affairs.
Order No. 2667. File No. 2888. February 11, 1924.	Plan 2710 R., "Hyde Park." Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 2688. File No. 2947. February 27, 1924.	Plan 6463 A.H., "Grossdale." Partial cancellation of plan.	Ralph H. Trough.
Order No. 2689. File No. 2947. February 27, 1924.	Plan 6463 A.H., "Grossdale." Partial cancellation of plan.	Rudolph Hetman.
Order No. 2690. File No. C. 65. February 25, 1924.	Plan 3241 A.T., "Industrial Tracts." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Lloyd George No. 457.
Order No. 2691. File No. 2968. February 27, 1924.	Plans 7719 A.L., and 621 A.W., "Rideau Park." Partial cancellation of plans.	Mrs. M. J. Hennessey.
Order No. 2692. File No. 2988. March 7, 1924.	Plan 4816 A.D., "Camrose Heights." Partial cancellation of plan.	Ida May Comer.
Order No. 2693. File No. 2899. March 7, 1924.	Plan 4221 A.Y., "Brown Estate." Partial cancellation of plan.	City of Edmonton.
Order No. 2696. File No. 2961. March 11, 1924.	Plan 194-A.W. Partial cancellation of plan.	City of Edmonton.
Order No. 2698. File No. 2970. March 11, 1924.	Plan 4900 R., "Parkvale." Partial cancellation of plan.	John Carpenter.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2699. File No. 2953. February 27, 1924.	Plan 4350 R., "Beechmount." Partial cancellation of plan.	City of Edmonton.
Order No. 2700. File No. 2967. March 11, 1924.	Plan 6408 A.P., "Belgravia." Partial cancellation of plan.	City of Edmonton.
Order No. 2701. File No. 2995. March 14, 1924.	Plan 7251 A.D., "Jasper Place." Partial cancellation of plan.	City of Edmonton.
Order No. 2702. File No. 2949. March 15, 1924.	Plan 6269 A.F., "Red Deer West." Partial cancellation of plan.	Henry H. Kingzett.
Order No. 2703. File No. 2990. March 14, 1924.	Plan 476 A.F., "Buena Vista." Partial cancellation of plan.	City of Edmonton, Lizzie Lawrence and Herbert Lawrence.
Order No. 2704. File No. 2991. March 17, 1924.	Plan 4962 A.F., "Buena Vista." Partial cancellation of plan.	City of Edmonton, Lizzie Lawrence and Herbert Lawrence.
Order No. 2708. File No. 2993. March 19, 1924.	Plan 4942 A.H., "Sunset Park." Partial cancellation of plan.	City of Edmonton.
Order No. 2709. File No. 2992. March 19, 1924.	Plan 7599 A.L., "Sunset Park Addition." Entire cancellation of plan.	City of Edmonton.
Order No. 2710. File No. 2994. March 19, 1924.	Plan XCI, "Woodcroft." Partial cancellation of plan.	City of Edmonton.
Order No. 2711. Files No. C. 58 and No. 3096. March 21, 1924.	Plan 7410 U., "Rosedale." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the City of Wetaskiwin.
Order No. 2712. File No. C. 58. March 21, 1924.	Plan 5220 U., "Norwood." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the City of Wetaskiwin.
Order No. 2715. File No. 2944. March 21, 1924.	Plan 3459 Q., "Ranfurly." Plan 8103 S., "Addition to Ranfurly." Partial cancellation of plans.	The Canadian Northern Town Properties Company, Limited, and National Trust Company, Limited.
Order No. 2721. File No. C. 38. April 1, 1924.	Plan 3319 A.F., part of Legal Sub-division 10. Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the City of Red Deer.
Order No. 2722. File No. C. 38. April 1, 1924.	Plan 6814 A.L., "College View Addition." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the City of Red Deer.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2725. File No. C. 39. April 3, 1924.	Plan 8111 A.L., "Red Deer South." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2726. File No. C. 39. April 3, 1924.	Plan 1128 A. M., "Red Deer Heights." Partial cancellation of plan vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2727. File No. C. 39. April 3, 1924.	Plan 1127 A. M., "Red Deer Heights." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2728. File No. C. 39. April 4, 1924.	Plan 3888 A.H., "Alberta Park." Partial cancellation of plan vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2734. File No. C. 39. April 9, 1924.	Plan 5357 A.I., "Depot Addition." Entire cancellation of plan vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2735. File No. C. 39. April 9, 1924.	Plan 3041 A.Y., "Red Deer West Addition." Entire cancellation of plan vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2736. File No. C. 39. April 9, 1924.	Plan 450 A.O., "Red Deer West Addition." Entire cancellation of plan vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2737. File No. C. 39. April 9, 1924.	Plan 5006 A.Q., "Depot Addition." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2739. File No. C. 39. April 10, 1924.	Plan 4903 A.H., "Riverview Heights." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2744. File No. C. 39. April 15, 1924.	Plan 2572 A.D., "Aberdeen Park." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2745. File No. 3000. April 15, 1924.	Plan 1307 P. Partial cancellation of plan.	City of Edmonton.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2746. File No. 3001. April 15, 1924.	Plan 4700 R. Partial cancellation of plan.	City of Edmonton.
Order No. 2748. File No. 3008. April 19, 1924.	Plan 5460 A.A., "Spring Coulee." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 38.)
Order No. 2751. File No. 2847. April 25, 1924.	Plan 8159 A.M., "Manchester." Partial cancellation of plan.	Municipal District of Strathcona No. 518.
Order No. 2752. File No. 3002. April 24, 1924.	Plan 7540 A.H., "The Hudson's Bay Reserve." Partial cancellation of plan.	City of Edmonton.
Order No. 2754. File No. C. 39. April 25, 1924.	Plan 8155 A. H., "Clareview." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Pine Lake No. 339.
Order No. 2762. File No. 2916. April 29, 1924.	Plan 851 A.V., "Queenston." Partial cancellation of plan.	Joseph B. Cooke and David B. Murray.
Order No. 2763. File No. C. 61. May 2nd, 1924.	Plan 6866 A.U., "Rideau Park." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.") (Memo.: Order No. 2876, issued June 16th, extends time for re- gistration of Order No. 2763).	Municipality of the Town of Taber.
Order No. 2764. File No. C. 61. May 2nd, 1924.	Plan 7998 A. Q., "Rosedale." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.") (Memo.: Order No. 2877, issued June 16th, extends time for re- gistration of Order No. 2764.)	Municipality of the Town of Taber.
Order No. 2765. File No. C. 61. May 2nd, 1924.	Plan 1543 A. L., "Taber." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.") (Memo.: Order No. 2878, issued June 16, extends time for re- gistration of Order No. 2765.)	Municipality of the Town of Taber.
Order No. 2766. File No. C. 61. May 2nd, 1924.	Plan 1525 A.Y., "Tuxedo Park." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.") (Memo.: Order No. 2879, issued June 16, extends time for re- gistration of Order No. 2766.)	Municipality of the Town of Taber.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2767. File No. C. 61. May 2nd, 1924.	Plan 5090 A.Q., "Glenora." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.") (Memo.: Order No. 2880, issued June 16, extends time for registration of Order No. 2767.)	Municipality of the Town of Taber.
Order No. 2769. File No. 3015. May 5, 1924.	Plan 1470 A.K., "Homefield." Partial cancellation of plan.	Charles T. Biggs.
Order No. 2770. File No. 3014. May 5, 1924.	Plan 2330 A.W., "Deasland." Partial cancellation of plan.	City of Edmonton.
Order No. 2772. File No. 3007. May 8, 1924.	Plan 1636 B.C., "Dobson." Entire cancellation of plan.	The Canadian Northern Town Properties Company, Limited, and National Trust Company, Limited.
Order No. 2774. File No. 2950. May 8, 1924.	Plan 7360 A.H., "C.N.R. Industrial Division." Also re subdivisions, Plans Nos. 6060 A.K., 6705 A.H. and 330 A.M. Partial cancellation of plans.	Municipal District of Shepard No. 220, and Joseph Muehllehner
Order No. 2775. File No. C. 61. May 9, 1924.	Plan 5690 A.Q., "Hyde Park." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the Town of Taber.
Order No. 2778. File No. 2987. May 12, 1924.	Plan 1000 A.K., "Hubalta Annex." Entire cancellation of plan, land so cancelled to revert to acreage.	Municipal District of Shepard No. 220.
Order No. 2800. File No. 3016. May 16, 1924.	Plan 2730 A.M., "Norwood." Entire cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 2801. File No. C. 56. May 17, 1924.	Plan 1451 A.V., "Arlington." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Department of Municipal Affairs. (I.D. No. 122.)
Order No. 2804. File No. 2985. May 19, 1924.	Plan 2280 A.K., "Car Shops Industrial." Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 2805. File No. 2985. May 19, 1924.	Plan 2280 A.K., "Car Shops Industrial." Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 2806. File No. 3030. May 20, 1924.	Plan 340 A.N., "Kingsland." Partial cancellation of plan.	The Royal Trust Company, as executor of the estate of Peter Willoughby King, deceased.
Order No. 2807. File No. 3017. May 20, 1924.	Plan 1960 A.M., "Ruthven." Entire cancellation of plan.	Municipal District of Shepard No. 220.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2808. File No. 3016. May 21, 1924.	Plan 4506 A.H., "Norwood." Partial cancellation of plan.	Frederick F. Alvord, Albert J. Peters and William H. Gilcher.
Order No. 2809. File No. 2986. May 21, 1924.	Plan 2530 A.M., "Calgary." Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 2810. File No. 2984. May 21, 1924.	Plan 7960 A.K. Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 2814. File No. 3031. May 22, 1924.	Plan 931 A.J., "Dominion Park." Partial cancellation of plan.	Municipal District of Spruce Grove No. 519.
Order No. 2836. File No. 2960. May 29, 1924.	Plan 6510 A.P., "Maryland." Partial cancellation of plan.	Samuel Morris Kinman.
Order No. 2837. File No. 3022. May 30, 1924.	Plan 535 A.H. Entire cancellation of plan; land so cancelled to revert to acreage.	Robert Page.
Order No. 2838. File No. 3046. May 31, 1924.	Plan 6475 A.E., "Queen Mary Park." Partial cancellation of plan.	City of Edmonton.
Order No. 2870. File No. 3050. June 13, 1924.	Plan 6193 A.L., "Stanley Park." Partial cancellation of plan.	Mary Ferguson.
Order No. 2871. File No. 3049. June 13, 1924.	Plan 4067 A.I., "Stanley Park." Partial cancellation of plan.	Mary Ferguson.
Order No. 2890. File No. 2452. June 26, 1924.	Plans Nos. 1600 A.V. and 6515 A.V., "Bow City Extension." Partial cancellation of plans.	James Balfour.
Order No. 2893. File No. 3025. June 27, 1924.	Plan 6463 A.H., "Grossdale." Partial cancellation of plan.	William and Albert Bullock.
Order No. 2895. File No. 3069. June 30, 1924.	Plan 6040 A.H., "Howlands Addition to Irvine." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 91.)
Order No. 2896. File No. 3052. June 30, 1924.	Plan 1035 A.R., "Thornton." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 555.)
Order No. 2900. File No. 3070. June 2, 1924.	Plan 2090 A.H., "The Bronx." Partial cancellation of plan. (Cancelled by Order 3091, dated Oct. 22, 1924.)	Dominion of Canada, represented by Minister of Trade and Commerce, Ottawa.
Order No. 2906. File No. C. 45. July 4, 1924.	Plan 6031 A.B., "Parkview." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipality of the Town of Camrose.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2907. File No. C. 66. July 5, 1924.	Plan 5860 A.E., "Travers Estate Addition." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Progress No. 365.
Order No. 2908. File No. C. 66. July 5, 1924.	Plan 5751 A.H., "Johnson's Subdivision." Entire cancellation of plan and vesting entire area in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Progress No. 365.
Order No. 2909. File No. C. 66. July 5, 1924.	Plans 4625 A.W. and 1980 A.D., "South Castor." Partial cancellation of plans and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Progress No. 365.
Order No. 2929. File No. 3065. July 11, 1924.	Plans 7680 A.P. and 3130 A.K., "University Plateau." Partial cancellation of plans.	Municipal District of Springbank No. 221.
Order No. 2931. File No. 3089. July 12, 1924.	Plan 321 B.F., "Dunvegan Settlement." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 2932. File No. 3090. July 14, 1924.	Plan 1700 C.E., "Vanrena." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 2933. File No. 3087. July 14, 1924.	Plan 1123 A.J., "Dunvegan Addition." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 2934. File No. 3088. July 14, 1924.	Plan 6570 A.W., "West Dunvegan." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 2953. File No. 3113. July 23, 1924.	Plan 4636 A.B., "City Park Annex Addition." Partial cancellation of plan.	City of Edmonton.
Order No. 2964. File No. 3045. July 26, 1924.	Plan 8688 C.P., "Highland Addition." Partial cancellation of plan.	The Canadian Northern Town Properties Company, Limited, and National Trust Company, Limited.
Order No. 2970. File No. 2842. July 29, 1924.	Plan 6903 A.P., "Boulevard Heights." Partial cancellation of plan.	Municipal District of Strathcona No. 518.
Order No. 2980. File No. 3078. August 2, 1924.	Plan 4641 B.N., "Lyalta." Entire cancellation of plan.	The Canadian Northern Town Properties, Limited, and National Trust Company, Limited.
Order No. 2981. File No. 3067. August 5, 1924.	Plan 4260 A.M., "Poplar Grove." Entire cancellation of plan.	Municipal District of Springbank No. 221.
Order No. 2982. File No. 3073. August 5, 1924.	Plan 2585 A.Z., "Eastdene." Partial cancellation of plan.	William Haggerston Askew and Eric George Strathearn Gordon, executors of will of Hon. John Edward Gordon, deceased.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 2983. File No. 3063. August 7, 1924.	Plan 4780 A.G., "Summit Park." Entire cancellation of plan.	Municipal District of Springbank No. 221.
Order No. 2984. File No. 3020. August 7, 1924.	Plan 5818 B.D., "Dunvegan." Partial cancellation of plan.	The Governor and Company of Adventurers of England trading into Hudson's Bay.
Order No. 2986. File No. 3071. August 8, 1924.	Plan 1365 A.H., "Holmpatrick." Partial cancellation of plan.	Municipal District of Springbank No. 221.
Order No. 2993. File No. 2529. August 15, 1924.	Plan 4460 A.J., "Girard Place." Amendment to Order No. 1630, dated June 17, 1921.	Municipal District of Strathcona No. 518.
Order No. 2996. File No. 3018. August 19, 1924.	Plan 375 A.M., "Cepeear." Partial cancellation of plan.	Martin Jozefowicz.
Order No. 2997. File No. 3018. August 19, 1924.	Plan 375 A.M., "Cepeear." Partial cancellation of plan.	Mrs. Eleanor Farman.
Order No. 2999. File No. 3006. August 21, 1924.	Plans Nos. 2027 A.Q., and 1950 A.H., "Empire Park." Entire cancellation of the former and partial cancellation of the latter.	Municipal District of Strathcona No. 518.
Order No. 3004. File No. 3132. August 25, 1924.	Plan 5097 A.H., "Radial Park." Partial cancellation of plan.	City of Edmonton.
Order No. 3004-A. File No. 3004. August 25, 1924.	Plan No. 8097 A.H., "King George Park." Partial cancellation of plan.	Municipal District of Strathcona No. 518.
Order No. 3006. File No. 3005. August 27, 1924.	Plan 34 A.J., "City View Heights." Partial cancellation of plan.	Municipal District of Strathcona No. 518.
Order No. 3011. File No. 3084. September 4, 1924.	Plan 7130 A.P., "Conrich Townsite." Partial cancellation of plan.	William Frederick Birch.
Order No. 3013. File No. C. 68. September 5, 1924.	Plan 1507 A.N., "Fairview." Partial cancellation of plan, and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Crown No. 399.
Order No. 3014. File No. 3066. September 8, 1924.	Plans 1490 A.M., and 5616 A.R., "West Glengarry." Partial cancellation of the former and entire cancellation of the latter. Partial cancellation of Plan 970 A.K.	Municipal District of Springbank No. 221.
Order No. 3015. File No. 3158. September 8, 1924.	Plan 465 A.J. (a re-subdivision of part of Plan 6215 V., "Waldemere.") Entire cancellation of plan.	Aaron Long.
Order No. 3017. File No. 3130. September 9, 1924.	Plan 5989 A.H., "Muskoday." Entire cancellation of plan.	Municipal District of Grosmont No. 668.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 3018. File No. 3128. September 9, 1924.	Plan 7972 A.H., "Athabasca View." Partial cancellation of plan.	Municipal District of Grosmont No. 668.
Order No. 3019. File No. 3131. September 9, 1924.	Plan 3562 A.J., "West Muskodav." Entire cancellation of plan.	Municipal District of Grosmont No. 668.
Order No. 3022. File No. 2781. September 15, 1924.	Plan 1799 A.N., "Delton Gardens." Amendment to Order No. 2250, dated April 12, 1923.	V. J. Smyth, H. Bruce, E. Brouckaert and P. Edwards.
Order No. 3027. File No. 3132. September 16, 1924.	Plan 1285, A.P., "Athabasca Addition." Entire cancellation of plan.	Municipal District of Grosmont No. 668, and William Macleod.
Order No. 3028. File No. C. 68. September 16, 1924.	"Hyde Park." Plan 3887 A.H., order vesting certain lots in applicant. Plan 2605 A.M., entire cancellation of plan. Plan 4835 A.B., partial cancellation of plan. Plan 3892, A.J., partial cancellation of plan. Plan I.D., order vesting certain lot in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Crown, No. 399.
Order No. 3031. File No. 3064. September 18, 1924.	Plan 4460 A.R., "Silver Heights." Entire cancellation of plan.	Municipal District of Springbank No. 221.
Order No. 3032. File No. 3149. September 18, 1924.	Plan 1365 A.H., "Holmpatrick." Partial cancellation of plan.	Municipal District of Springbank No. 221.
Order No. 3037. File No. 3157. September 24, 1924.	Plan 4880 S., "Edmonton Beach." Partial cancellation of plan.	Mary Barrie.
Order No. 3047. File No. 3160. October 6, 1924.	Plans 2740 A.G. and 1856 A.D. Partial cancellation of plans.	Municipal District of Shepard No. 220.
Order No. 3049. File No. 2932. October 6, 1924.	Plan 6088 A.H., "Connaught Park." Partial cancellation of plans.	Department of Municipal Affairs (I.D. No. 667).
Order No. 3052. File No. 3141. October 11, 1924.	Plan 7675 A.C., "South Riverview." Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 3054. File No. 3159. October 11, 1924.	Plan 2559 B.A., "Clubsides Subdivision." Entire cancellation of plan.	Montreal Trust Company, admin- istrators of estate of John Ander- son Melhus, deceased.
Order No. 3056. File No. 2926. October 13, 1924.	Plans 8267 A.L. and 3565 A.J. "Athabasca Acreage." Entire cancellation of plans.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3057. File No. 2931. October 13, 1924.	Plan 6334 A.H., "Highland Park." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 3058. File No. 2930. October 13, 1924.	Plan 8166 A.K., "Keystone Park." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3059. File No. 2933. October 13, 1924.	Plan 7496 A.W., "Homesites." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3060. File No. 2935. October 13, 1924.	Plan 3280 A.J., "Central Park." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3061. File No. 2935. October 13, 1924.	Plan 3847 A.J., "Grandview." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3062. File No. 2935. October 13, 1924.	Plan 4995 A.E., "Gateway Heights." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3063. File No. 2935. October 13, 1924.	Plan 462 A.J., "Rupert Heights." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3064. File No. 3121. October 15, 1924.	Plans 602 A.J. and 4978 A.H., "Manhattan Park." Partial cancellation of plans.	Abraham S. Huff.
Order No. 3065. File No. 2934. October 15, 1924.	Plan 5696 A.L., "Industrial Park." Partial cancellation of plan.	Department of Municipal Affairs (I.D. No. 667.)
Order No. 3066. File No. 2928. October 15, 1924.	Plan 5821 A.P., "River View." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 697.)
Order No. 3067. File No. 2929. October 15, 1924.	Plan 222 A.J., "Allendale" Entire cancellation of plan, except as affected by Road Plan No. 2774.	Department of Municipal Affairs. (I.D. No. 697.)
Order No. 3068. File No. 2929. October 15, 1924.	Plan 6554 A.O., "Allendale" Entire cancellation of plan, except as affected by Road Plan No. 2774.	Department of Municipal Affairs. (I.D. No. 697.)
Order No. 3069. File No. 2927. October 15, 1924.	Plan 5457 A.F., "Athabaska Heights." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3070. File No. 2927. October 15, 1924.	Plan 463 A.J., "Athabaska Heights Addition." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3078. File No. 3138. October 20, 1924.	Plan 5760 A.K., "Hubalta Centre." Partial cancellation of plan.	Municipal District of Shepard No 220.
Order No. 3079. File No. 3139. October 20, 1924.	Plan 3920 A.K., "Montrose." Entire cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 3080. File No. 3140. October 20, 1924.	Plan 5317 A.K., "Maitland Place." Entire cancellation of plan.	Municipal District of Shepard No. 220.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 3081. File No. 3142. October 20, 1924.	Plan 1340 A.M., "Victoria Square." Partial cancellation of plan. (Memo.: Order No. 3141, issued Nov. 22, extends time for registration of Order No. 3081).	Municipal District of Shepard No. 220.
Order No. 3082. File No. 2925. October 20, 1924.	Plan 5969 A.H., "Mount Royal." Entire cancellation of plan—land so cancelled to revert to acreage.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3083. File No. 2925. October 20, 1924.	Plan 5749 A.H., "Broadview." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3084. File No. 2925. October 20, 1924.	Plan 5750 A.H., "Royal Park." Entire cancellation of plan—land so cancelled to revert to acreage.	Department of Municipal Affairs. (I.D. No. 667.)
Order No. 3090. File No. 3165. October 21, 1924.	Plan 2350 A.G., "Vernon Acres." Partial cancellation of plan.	John W. Wells, administrator of estate of William H. Wells, deceased.
Order No. 3091. File No. 3070. October 22, 1924.	Plan 2090, A.H., "The Bronx." Partial cancellation of plan. (Cancels Order No. 2900, dated June 2, 1924.)	Dominion of Canada, represented by Minister of Trade and Commerce, Ottawa.
Order No. 3092. File No. 2971. October 22, 1924.	Plan K. 9, "Woodlea Crescent." Partial cancellation of plan.	City of Red Deer.
Order No. 3093. File No. 2939. October 23, 1924.	Plan 1775 A.S., "Holmes' Crossing." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 611.)
Order No. 3094. File No. 3035. October 23, 1924.	Plan 8539 A.K., "Tollerton." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 555.)
Order No. 3095. File No. 3035. October 23, 1924.	Plan 374 A.S., "Tollerton Heights." Entire cancellation of plan—land so cancelled to revert to acreage.	Department of Municipal Affairs. (I.D. No. 555.)
Order No. 3096. File No. C. 68. October 24, 1924.	Plan 1314 P., "New Saratoga." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Crown No. 399.
Order No. 3097. File No. C. 68. October 24, 1924.	Plan 2026 A.J., "Lake View." Partial cancellation of plan and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Municipal District of Crown No. 399.
Order No. 3098. File No. 3123. October 24, 1924.	"Rosedale Park." Plan 5378 A.Y.—Entire cancellation of plan. Plan 515 A.Y.—Partial cancellation of plan. Plan 2737 A.M.—Partial cancellation of plan.	Clara Louise Lindsay.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 3099. File No. 3059. October 24, 1924.	Plan 7080 A.R., "Southvegan." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 828.)
Order No. 3104. File No. C. 45. October 27, 1924.	Plan 7358 A.H., "Grandview." Partial cancellation of plan, and vesting certain lots in applicant. (Application commenced under "The Taxation Revision Act.")	Town of Camrose.
Order No. 3105. File No. 3167. October 27, 1924.	Plans L.X. and 7355 A.H., "Westmount." Partial cancellation of former and entire cancellation of latter.	City of Edmonton.
Order No. 3108. File No. 2937. October 29, 1924.	Plans 5570 A.O. and 4937 I., "Cardston." Partial cancellation of plans.	Department of Municipal Affairs. (I.D. No. 9.)
Order No. 3113. File No. 3036. October 31, 1924.	Plan 3137 A.M., "Tollerton." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 555.)
Order No. 3114. File No. 3134. October 31, 1924.	Plan 8701 S., "River Heights Addition." Partial cancellation of plan.	City of Edmonton.
Order No. 3119. File No. 3093. November 5, 1924.	Plan 4357 A.H., "Dunvegan." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 3120. File No. 3094. November 5, 1924.	Plan 8899 A.K., "Dunvegan Heights." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 3121. File No. 3092. November 5, 1924.	Plan 694 A.O., "Dunvegan Extension." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 3122. File No. C. 45. November 6, 1924.	Plan 6110 A.B., "Staines Addition to Camrose." Partial cancellation of plan and vesting certain lots in the appli- cant. (Application commenced under "The Taxation Revision Act.")	Town of Camrose.
Order No. 3126. File No. 3082. November 8, 1924.	Plan 6018 A.L., "Euclid Park." Partial cancellation of plan.	Town of Tofield.
Order No. 3137. File No. 3101. November 19, 1924.	Plan 6599 A.L., "Industrial Park." Entire cancellation of plan.	Mabel S. Holgate.
Order No. 3139. File No. 3166. November 20, 1924.	Plan 2255 B.A., "Allendale." Entire cancellation of plan.	City of Edmonton.
Order No. 3140. File No. 3177. November 21, 1924.	Plan 1748 C.L., Partial cancellation of plan.	J. A. Lamontagne.
Order No. 3142. File No. 3133. November 21, 1924.	Plan 6409 A.K., "Grove Park." Partial cancellation of plan.	City of Edmonton.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 3144. File No. 3186. November 25, 1924.	Plan 2677-Q., "Bellevue." Partial cancellation of plan.	City of Edmonton.
Order No. 3145. File No. 3044. November 26, 1924.	Plan 3035 A.S., "Grouard Central." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 764.)
Order No. 3146. File No. 3136. November 27, 1924.	Plan 6010 A.G., "Calgary Highland Park." Partial cancellation of plan.	James Hay.
Order No. 3147. File No. 3137. November 27, 1924.	Plan 6940 A.H., "Pullman." Partial cancellation of plan.	James Hay.
Order No. 3148. File No. 3033. November 27, 1924.	Plan 4430 A.J., "Goodwin." Entire cancellation of plan.	Department of Municipal Affairs. (I.D. No. 583.)
Order No. 3149. File No. 2938. November 28, 1924.	Plan 4474 A.X., "Lesser Slave Lake Settlement." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 764.)
Order No. 3153. File No. 3173. December 5, 1924.	Plan 3540 A.K., "Maryland." Entire cancellation of plan.	Wilfred Bovey.
Order No. 3154. File No. 3172. December 5, 1924.	Plan 1715 A.J., "Industrial Tracts." Partial cancellation of plan.	Municipal District of Shepard No. 220.
Order No. 3156. File No. 3076. December 9, 1924.	Plan 8140 A.N., "Varsity Annex." Entire cancellation of plan.	Municipal District of Springbank No. 221.
Order No. 3157. File No. 2936. December 9, 1924.	Plan 4347 Y., "Stirling." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 37.)
Order No. 3158. File No. 3038. December 9, 1924.	Plan 734 A.Y., "Roanoke Heights." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 9.)
Order No. 3159. File No. 3110. December 9, 1924.	Plan 2100 B.C., "West Bassano." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 217.)
Order No. 3160. File No. 3116. December 9, 1924.	Plan 5437 X., "Winnifred." Entire cancellation.	Department of Municipal Affairs. (I.D. No. 93.)
Order No. 3162. File No. 3086. December 10, 1924.	Plan 3344 A.N., "Dunvegan City." Partial cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 3165. File No. 3091. December 10, 1924.	Plan 5387 A.O., "Dunvegan Terrace." Entire cancellation of plan.	Municipal District of Fairview No. 858.
Order No. 3167. File No. 3106. December 12, 1924.	Plan 605 A.E., "Kipp." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 68.)
Order No. 3168. File No. 3118. December 12, 1924.	Plan 1648 A.P., "Gadsby." Partial cancellation of plan.	Canadian Pacific Railway Co.

ORDERS, ETC.—Continued.

Number and Date of Order.	Name and Number of Plan.	Name of Applicant or Applicants.
Order No. 3169. File No. 3058. December 12, 1924.	Plans 7542 A.L. and 7080 A.R., "Southvegan." Entire cancellation of the former and partial cancellation of the latter.	Department of Municipal Affairs. (I.D. No. 828.)
Order No. 3172. File No. 3107. December 15, 1924.	Plan 1255 A.I., "Avion." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 68.)
Order No. 3173. File No. 3127. December 17, 1924.	Plan 760 A.W., "Buena Vista." Entire cancellation of plan.	Municipal District of Grosmont No. 668.
Order No. 3174. File No. 3129. December 17, 1924.	Plan 8651 A..H., "Mackenzie Place." Partial cancellation of plan.	Municipal District of Grosmont No. 668.
Order No. 3175. File No. 3034. December 18, 1924.	Plans 5376 X. and 7801 X. "Wolf Creek." Partial cancellation of the former and entire cancellation of the latter.	Department of Municipal Affairs. (I.D. No. 555.)
Order No. 3176. File No. 3037. December 19, 1924.	Plans 4054 A.Q. and 5649 B.I., "Tollerton." Partial cancellation of plans.	Department of Municipal Affairs. (I.D. No. 555.)
Order No. 3177. File No. 3057. December 19, 1924.	Plans 7565 B.E. and 363 B.K., "Fairview." Partial cancellation of plans.	Department of Municipal Affairs. (I.D. No. 886.)
Order No. 3183. File No. 3068. December 22, 1924.	Plans 2293 A.F. and 5840 A.K., "Poplar Grove." Entire cancellation of plans.	Municipal District of Springbank No. 221.
Order No. 3184. File No. 3024. December 22, 1924.	Plan 7290 A.J., "Hiawatha Park." Partial cancellation of plan.	John Archibald Turner.
Order No. 3185. File No. 3040. December 29, 1924.	Plan 7556 A.I., "Bridgend, Taylor's Addition." Partial cancellation of plan.	Department of Municipal Affairs. (I.D. No. 68.)
Order No. 3186. File No. 3102. December 30, 1924.	Plans 4130 A.I. and 6439 A.A., "Lethbridge." Entire cancellation of the former and partial cancellation of the latter.	Department of Municipal Affairs. (I.D. No. 67.)
Order No. 3187. File No. 3161. December 31, 1924.	Plan 3682 A.J., "Lakeview." Partial cancellation of plan.	Village of Wabamun.

APPLICATIONS FOR CANCELLATION OF SUBDIVIDED PROPERTY, WITHDRAWN
OR NOT PROCEEDED WITH BY APPLICANTS.

Name of Applicant.	Name and Number of Plan.
B. F. Kiser -----	"High River," Plan 1991 N.
Louis Knies and Annie Cunningham-----	"Mount Lawn," Vegreville, Plan 5181 A.X.
Thomas Gresl.-----	Plan 4359 A.H.

WORK BEGUN BY COMMISSIONER UNDER "THE TAXATION REVISION ACT,"
AND CONTINUED BY THE BOARD UNDER "THE PUBLIC UTILITIES
ACT, 1923."

APPLICATIONS FOR CANCELLATION OF SUBDIVIDED PROPERTY, WITHDRAWN
OR NOT PROCEEDED WITH BY APPLICANTS.

Name of Applicant.	Name and Number of Plan.
Municipal District of Excelsior, No. 92-----	"Glengarry," Plan 1440 B.C. "Corbett Gardens," Plan 4571 A.V. "Leverton," Plan 1919 A.V. "Seenar," Plan 3467 A.V.
Department of Municipal Affairs, (I.D. No. 66)	"Johnson Addition," Plan 3876 R. "Riverside Park," Plan 7808 A.I.
Fort McMurray S.D. No. 2833-----	Plan 7518 A.K. Plan 3849 A.M.
Municipal District of Beaver Lake No. 486----	"Poe," Plan 5991 A.A.
Town of Camrose -----	"Kensington," Plan 293 A.D. "Mount Royal," Plan 414 A.C. "Capilano Addition," Plan 6031 A.C. "Capilano Gardens," Plan 4038 A.D. "Roselea," Plan 5818 A.H. "Stanley Park," Plan 6657 A.B. "College Heights," Plan 3617 A.R. "McMillan Place," Plan 8705 A.L. "McMillan Place," Plan 2735 A.B. "Victoria Park," Plan 7739 A.B. "Canadian Northern," Plan 4632 A.A. "Canadian Northern," Plan 1932 A.E. "Canadian Northern," Plan 8383 A.B. "Grand Trunk," Plan 7836 A.A. "Station Addition," Plan 5748 S. "Fairview," Plan 1700 U. "Fairview," Plan 3056 A.C.
City of Red Deer-----	"College View Addition," Plan 2130 A.I. "College Heights Addition," Plan 1679 A.M. "College Heights Addition," Plan 6016 A.S. "College Heights Addition," Plan 5215 A.Q. "Wood Heights," Plan 2414 A.I. "Wood Heights," Plan 6229 A.E.

APPLICATIONS FOR CANCELLATION OF SUBDIVIDED PROPERTY, WITHDRAWN
OR NOT PROCEEDED WITH BY APPLICANTS.—Continued.

Name of Applicant.	Name and Number of Plan.
Town of Macleod -----	"Park View Addition," Plan 6515 A.E. "City Crest," Plan 5483 A.I. "Vernon Park," Plan 2648 A.A. "Central Park," Plan 3820 A.L. "Broadview," Plan 555 A.O. "Garden Addition," Plan 4028 A.I. "Mount View Park," Plan 5230 A.I. "Industrial Plains," Plan 4677 A.I. "South Park View," Plan 360 A.I. "Industrial Centre," Plan 2430 A.Q.

APPLICATIONS FOR CANCELLATION OF SUBDIVIDED PROPERTY, PENDING
AT DECEMBER 31st, 1924.

Name of Applicant.	Name and Number of Plan.
Municipal District of Excelsior No. 92	Plan 6749 A.I. "Hudson's Bay Addition."
Department of Municipal Affairs (I.D. No. 67.)-----	Plan 6223 Y. "Royal View." Plan 6370 A.I. "Grandview." Plan 2388 A.A. "Lethbridge." Plan 6360 A.I. "Grandview." Plan 5150 A.I. "Grandview."
Department of Municipal Affairs (I.D. No. 68.)-----	Plan 934 A.L. "McCulloch Addition, Kipp." Plan 5690 A.I. "McCulloch Addition, Kipp."
Department of Municipal Affairs (I.D. No. 764.)-----	Plan 1799 A.Y. "Grouard Addition." Plan 5059 A.S. "Grouard Townsite." Plan 1643 A.P. "Kitsilano." Plan 3200 A.T. "Grouard Addition." Plan 961 B.G. "Addition to Grouard Townsite." Plan 4322 A.Q. "Grouard." Plan 3114 A.R. "Grouard Centre." Plan 6010 A.V. "Addition to Grouard." Plan 4472 A.P. "Lakeview." Plan 4849 A.N. "Lakeview." Plan 7928 A.L. "Grouard South." Plan 1445 A.W. "Grandview." Plan 4589 A.O. "Victoria Place." Plan 5680 A.M. "Bay View."
Department of Municipal Affairs (I.D. No. 855.)-----	Plan 1237 B.D. "Main Street Centre." Plan 2513 A.Y. "Norwood." Plan 4550 A.T. "Riverview." Plan 6200 A.T. "Riverview." Plan 6242 A.X. "Peace River Landing Townsite." Plan 7361 A.H. "Peace River Landing Townsite." Plan 3082 B.A. "Peace River Landing Settlement."
Department of Municipal Affairs (I.D. No. 211.)-----	Plan 1900 B.A. "Empress." Plan 4328 A.V. "Empress Annex."

APPLICATIONS FOR CANCELLATION OF SUBDIVIDED PROPERTY, PENDING
AT DECEMBER 31st, 1924.—Continued.

Name of Applicant.	Name and Number of Plan.
Department of Municipal Affairs (I.D. No. 9.) -----	Plan 1296 B.D. "Grandview."
Department of Municipal Affairs (I.D. No. 186.) -----	Plan 6219 A.R. "Bassano Buena Vista." Plan 4968 A.V. "Hamilton Place." Plan 1830 A.P. "Bassano Townsite Extension."
J. W. Cookson -----	Plan 1952 A.W. "Industrial Sites."
Municipal District of Sturgeon No. 548	Plan 6146 A.H. "Barton." Plan 6242 A.H. "Barton." Plan 5772 A.K. "Barton." Plan 6145 A.H. "Barton." Plan 7587 A.L. "Barton." Plan 8269 A.H. "Barton." Plan 8350 A.C. "Barton." Plan 7478 A.N. "Barton." Plan 6115 A.R. "Manhattan Park." Plan 8474 A.H. "Moore Park." Plan 382 A.J. "Stanley Park." Plan 6193 A.L. "Stanley Park." Plan 4067 A.I. "Stanley Park." Plan 602 A.J. "Manhattan Park."
City of Wetaskiwin -----	Plan 775 U. "Weiler." Plan 7950 U. Plan 3024 A.L. Plan 3025 A.L.
Municipal District of Grosmont No. 668	Plan 3658 A.H. "Dominion Park." Plan 5059 A.M. "Riverdale Park."
Municipal District of Springbank No. 221	Plan 8070 A.J. "West Calgary Extension." Plan 6777 A.W. "Meadowfield." Plan 340 A.N. "Kingsland." Plan 5001 A.H. "Woodbine Park."
W. H. Askew and E. G. Strathern -----	Plan 6447 A.L. "Strathern."
Town of Tofield -----	Plan 5254 S.
Town of Vermilion -----	Plan 4574 S. "Bowtell."
Municipal District of Norquay No. 279	Plan 8170 A.N. "Bircham." Plan 3420 A.M. "Swalwell." Plan 5040 A.K. "Swalwell."
Montreal Trust Co. and Mirror Con- solidated School District No. 31 -----	Plan 8669 A.K. "Mirror Townsite." Plan 4350 A.L. "Mirror Townsite."
C. L. Agar -----	Plan 3551 A.O. "Belmont View."
Isabella Ganton -----	Plan 3551 A.O. "Belmont View."
Dufferin Place Syndicate -----	Plan 1338 A.J. "Dufferin Place."
Hannah E. Smith -----	Plan 1332 B.A. "Lucky Acres."
Shelby J. Gish -----	Plan 5035 T. "Three Hills."

WORK BEGUN BY COMMISSIONER UNDER "THE TAXATION REVISION ACT,"
AND CONTINUED BY THE BOARD UNDER "THE PUBLIC
UTILITIES ACT, 1923."

APPLICATIONS FOR CANCELLATION OF SUBDIVIDED PROPERTY, PENDING
AT DECEMBER 31st, 1924.

Name of Applicant.	Name and Number of Plan.
City of Red Deer-----	Plan 1339 A.J. "South Mount Royal."
Town of Camrose -----	Plan 3610 U. "Mount Pleasant." Plan 1550 A.B. "Mount Pleasant."

NEW PLANS OF SUBDIVISION APPROVED

Number and Date of Order.	Applicant.	Subdivision.
Order No. 2811. May 23, 1924.	A. T. Brosseau, et al.	Plan 7482-S, a re-subdivision of part of the S.W. $\frac{1}{4}$ of Sec. 35, Tp. 55, Rge. 12, W. 4th Meridian, and Lots 1 to 12.
Order No. 2950. July 16, 1924.	Department of Railways and Telephones.	"Wembley," a subdivision of part of the S.W. $\frac{1}{4}$ of Sec. 22, and part of the N.W. $\frac{1}{4}$ of Sec. 15, Tp. 71, Rge. 8, W. 6th Meridian.
Order No. 2992. August 15, 1924.	City of Edmonton.	"Fairview," Edmonton, Plan D.F., a subdivision of Lots 4 and 5, Block 2.
Order No. 2994. August 18, 1924.	John R. Wight.	"Long Beach," a subdivision of part of Legal Subdivision 14, Sec. 24, Tp. 40, Rge. 21, W. 4th Meridian.
Order No. 3007. August 28, 1924.	Crofton Cady and James Andrew Evans.	"Addition to Wembley," being part of Legal Subdivisions 13 and 14, Sec. 15, Tp. 71, Rge. 8, W. 6th Meridian.
Order No. 3050. October 2, 1924.	Roderick McKenzie, acting on behalf of Patrick Nash.	"Whitelaw," a subdivision in the S.W. corner of the N.W. $\frac{1}{4}$ of Sec. 15, Tp. 82, Rge. 1, W. 6th Meridian.
Order No. 3152. December 2, 1924.	Mrs. Jessie Leslie.	"Addition to Bruderheim," being part of the N.E. $\frac{1}{4}$ of Sec. 32, Tp. 55, Rge. 20, W. of 4th Meridian.

APPLICATIONS UNDER SECTION 142*a* OF "THE PUBLIC UTILITIES ACT, 1923," whereby the Board, in applications for the cancellation or amendment of Subdivision Plans, may fix a limited time within which the owner, or any interested party in the name of and for the benefit of the owner, shall pay the amount of the arrears of taxes standing against any lot or parcel of land.

Name of Applicant.	Subdivision and Plan No.	Number and Date of Order.	Period Fixed.
Minister of Municipal Affairs.	"Broadview," Plan 5749 A.H.	Order No. 2780. May 12, 1924. File No. 2925.	Ninety days.
Minister of Municipal Affairs.	"Royal Park." Plan 5750 A.H.	Order No. 2781. May 12, 1924. File No. 2925.	Ninety days.
Minister of Municipal Affairs.	"Mount Royal." Plan 5969 A.H.	Order No. 2782. May 12, 1924. File No. 2925.	Ninety days.
Minister of Municipal Affairs.	"Athabasca Acreage." Plans 8267 A.L. and 3565 A.J.	Order No. 2783. May 12, 1924. File No. 2926.	Ninety days.
Minister of Municipal Affairs.	"Athabasca Heights." Plan 5457 A.F.	Order No. 2784. May 12, 1924. File No. 2927.	Ninety days.
Minister of Municipal Affairs.	"Athabasca Heights Addition" Plan 463 A.J.	Order No. 2785. May 12, 1924. File No. 2927.	Ninety days.
Minister of Municipal Affairs.	"River View." Plan 5821 A.P.	Order No. 2786. May 12, 1924. File No. 2928.	Ninety days.
Minister of Municipal Affairs.	"Allendale." Plan 6554 A.O.	Order No. 2787. May 12, 1924. File No. 2929.	Ninety days.
Minister of Municipal Affairs.	"Allendale." Plan 222 A.J.	Order No. 2788. May 12, 1924. File No. 2929.	Ninety days.
Minister of Municipal Affairs.	"Keystone Park." Plan 8166 A.K.	Order No. 2789. May 12, 1924. File No. 2930.	Ninety days.
Minister of Municipal Affairs.	"Highlands Park." Plan 6334 A.H.	Order No. 2790. May 12, 1924. File No. 2931.	Ninety days.
Minister of Municipal Affairs.	"Connaught Park." Plan 6088 A.H.	Order No. 2791. May 12, 1924. File No. 2932.	Ninety days.
Minister of Municipal Affairs.	"Homesites." Plan No. 7496 A.W.	Order No. 2792. May 12, 1924. File No. 2933.	Ninety days.
Minister of Municipal Affairs.	"Industrial Park." Plan 5696 A.L.	Order No. 2793. May 12, 1924. File No. 2934.	Ninety days.
Minister of Municipal Affairs.	"Central Park." Plan 3280 A.J.	Order No. 2794. May 12, 1924. File No. 2935.	Ninety days.
Minister of Municipal Affairs.	"Grand View." Plan 3847 A.J.	Order No. 2795. May 12, 1924. File No. 2935.	Ninety days.

APPLICATIONS, ETC.—Continued.

Name of Applicant.	Subdivision and Plan No.	Number and Date of Order.	Period Fixed.
Minister of Municipal Affairs.	"Rupert Heights." Plan 462 A.J.	Order No. 2796. May 12, 1924. File No. 2935.	Ninety days.
Minister of Municipal Affairs.	"Gateway Heights." Plan 4995 A.E.	Order No. 2797. May 12, 1924. File No. 2935.	Ninety days.
Minister of Municipal Affairs.	"Stirling." Plan 4347 Y.	Order No. 2798. May 12, 1924. File No. 2936.	Ninety days.
Minister of Municipal Affairs.	"Cardston." Plans 5570 A.Q. and 4937 I.	Order No. 2802. May 17, 1924. File No. 2937.	Ninety days.
Minister of Municipal Affairs.	"Kitsilano." Plan 1643 A.P.	Order No. 2815. May 26, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Grouard Addition." Plan 3200 A.T.	Order No. 2816. May 26, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Addition to Grouard Townsite." Plan 961 B.G.	Order No. 2817. May 26, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Grouard." Plan 4322 A.Q.	Order No. 2818. May 26, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Grouard Centre." Plan 3114 A.R.	Order No. 2819. May 26, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	Plans 4474 A.X. and 6010 A.V.	Order No. 2820. May 26, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Holmes Crossing." Plan 1775 A.S.	Order No. 2821. May 26, 1924. File No. 3033.	Ninety days.
Minister of Municipal Affairs.	"Goodvin." Plan 4430 A.J.	Order No. 2822. May 26, 1924. File No. 3033.	Ninety days.
Minister of Municipal Affairs.	"Wolf Creek." Plan 5376 X.	Order No. 2823. May 26, 1924. File No. 3034.	Ninety days.
Minister of Municipal Affairs.	"Tollerton Heights." Plan 374 A.S.	Order No. 2824. May 26, 1924. File No. 3035.	Ninety days.
Minister of Municipal Affairs.	"Tollerton." Plan 8539 A.K.	Order No. 2825. May 26, 1924. File No. 3035.	Ninety days.
Minister of Municipal Affairs.	"Tollerton." Plan 3137 A.M.	Order No. 2826. May 26, 1924. File No. 3036.	Ninety days.
Minister of Municipal Affairs.	"Tollerton." Plan 4054 A.Q.	Order No. 2827. May 26, 1924. File No. 3037.	Ninety days.

APPLICATIONS, ETC.—Continued.

Name of Applicant.	Subdivision and Plan No.	Number and Date of Order.	Period Fixed
Minister of Municipal Affairs.	"Tollerton." Plan 5649 B.I.	Order No. 2828. May 26, 1924. File No. 3037.	Ninety days.
Minister of Municipal Affairs.	Plan 734 A.Y.	Order No. 2829. May 26, 1924. File No. 3038.	Ninety days.
Minister of Municipal Affairs.	"Royal View." Plan 6223 Y.	Order No. 2830. May 26, 1924. File No. 3039.	Ninety days.
Minister of Municipal Affairs.	"Taylor Addition." Plan 7556 A.I.	Order No. 2831. May 26, 1924. File No. 3040.	Ninety days.
Minister of Municipal Affairs.	"McCullough Addition, Kipp." Plan 934 A.L.	Order No. 2832. May 26, 1924. File No. 3041.	Ninety days.
Minister of Municipal Affairs.	"McCullough Addition, Kipp." Plan 5690 A.I.	Order No. 2832-A May 26, 1924. File No. 3041.	Ninety days.
Minister of Municipal Affairs.	"Grouard Addition." Plan 1799 A.Y.	Order No. 2833. May 26, 1924. File No. 3042.	Ninety days.
Minister of Municipal Affairs.	"Grouard Townsite." Plan 5059 A.S.	Order No. 2834. May 26, 1924. File No. 3042.	Ninety days.
Minister of Municipal Affairs.	"Grouard Central." Plan 3035 A.S.	Order No. 2835. May 26, 1924. File No. 3044.	Ninety days.
Minister of Municipal Affairs.	"Wolf Creek." Plan 7801 X.	Order No. 2852. June 9, 1924. File No. 3034.	Ninety days.
Minister of Municipal Affairs.	"Bay View." Plan 5680 A.M.	Order No. 2853. June 9, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Lakeview." Plan 4472 A.P.	Order No. 2854. June 9, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Lakeview." Plan 4849 A.N.	Order No. 2856. June 10, 1924. File No. 2938.	Ninety days.
Minister of Municipal Affairs.	"Grouard South." Plan 7928 A.L.	Order No. 2857. June 10, 1924. File No. 3053.	Ninety days.
Minister of Municipal Affairs.	"Grandview." Plan 1445 A.W.	Order No. 2858. June 10, 1924. File No. 3054.	Ninety days.
Minister of Municipal Affairs.	"Victoria Place." Plan 4589 A.O.	Order No. 2859. June 10, 1924. File No. 3055.	Ninety days.
Minister of Municipal Affairs.	"South Dunvegan." Plan 7542 A.L.	Order No. 2860. June 10, 1924. File No. 3055.	Ninety days.

APPLICATIONS, ETC.—Continued.

Name of Applicant.	Subdivision and Plan No.	Number and Date of Order.	Period Fixed
Minister of Municipal Affairs.	"Southvegan." Plan 7080 A.R.	Order No. 2861. June 10, 1924. File No. 3059.	Ninety days.
Minister of Municipal Affairs.	"Main Street Centre." Plan 1237 B.D.	Order No. 2862. June 10, 1924. File No. 3060.	Ninety days.
Minister of Municipal Affairs.	"Norwood." Plan 2513 A.Y.	Order No. 2863. June 10, 1924. File No. 3061.	Ninety days.
Minister of Municipal Affairs.	"Riverview." Plan 4550 A.T.	Order No. 2864. June 10, 1924. File No. 3062	Ninety days.
Minister of Municipal Affairs	"Riverview " Plan 6200 A.T.	Order No. 2865. June 10, 1924 File No. 3062	Ninety days
Minister of Municipal Affairs	"Fairview." Plan 363 B.K.	Order No. 2866. June 10, 1924. File No. 3057.	Ninety days.
Minister of Municipal Affairs.	"Fairview." Plan 7565 B.E.	Order No. 2867. June 10, 1924. File No. 3057.	Ninety days.
Town of Tofield.	"Euclid Park." Plan 6018 A.L.	Order No. 2902. July 4, 1924. File No. 3082.	Ninety days.
Municipal District of Sturgeon No. 548.	"Moore Park." Plan 8474 A.H.	Order No. 2916. July 10, 1924 File No. 3100.	Ninety days.
Municipal District of Sturgeon No. 548.	"Manhattan Park." Plan 6115 A.R.	Order No. 2917. July 10, 1924. File No. 3099.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 6146 A.H.	Order No. 2918. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 6242 A.H.	Order No. 2919. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 5772 A.K.	Order No. 2920. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 6145 A.H.	Order No. 2921. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 7587 A.L.	Order No. 2922. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 8269 A.H.	Order No. 2923. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Barton." Plan 8350 A.C.	Order No. 2924. July 10, 1924. File No. 3098.	Ninety days.

APPLICATIONS, ETC.—Continued.

Name of Applicant.	Subdivision and Plan No.	Number and Date of Order.	Period Fixed.
Municipal District of Sturgeon No. 548.	"Barton." Plan 7478 A.N.	Order No. 2925. July 10, 1924. File No. 3098.	Ninety days.
Municipal District of Sturgeon No. 548.	"Stanley Park." Plan 382 A.J.	Order No. 2926. July 10, 1924. File No. 3097.	Ninety days.
Municipal District of Sturgeon No. 548.	"Stanley Park." Plan 6193 A.L.	Order No. 2927. July 10, 1924. File No. 3097.	Ninety days.
Municipal District of Sturgeon No. 548.	"Stanley Park." Plan 4067 A.I.	Order No. 2928. July 10, 1924. File No. 3097.	Ninety days.
Minister of Municipal Affairs.	"Grand View." Plan 6370 A.I.	Order No. 2935. July 14, 1924. File No. 3103.	Ninety days.
Minister of Municipal Affairs.	"Grand View." Plan 6360 A.I.	Order No. 2936. July 14, 1924. File No. 3105.	Ninety days.
Minister of Municipal Affairs.	"Lethbridge." Plan 6439 A.A.	Order No. 2937. July 14, 1924. File No. 3102.	Ninety days.
Minister of Municipal Affairs.	"Lethbridge." Plan 4130 A.I.	Order No. 2938. July 14, 1924. File No. 3102.	Ninety days.
Minister of Municipal Affairs.	"West Bassano." Plan 2100 B.C.	Order No. 2939. July 14, 1924. File No. 3110.	Ninety days.
Minister of Municipal Affairs.	"Empress Annex." Plan 4328 A.V.	Order No. 2940. July 14, 1924. File No. 3109.	Ninety days.
Minister of Municipal Affairs.	"Empress." Plan 1900 B.A.	Order No. 2941. July 14, 1924. File No. 3108.	Ninety days.
Minister of Municipal Affairs.	"Avion." Plan 1255 A.I.	Order No. 2942. July 14, 1924. File No. 3107.	Ninety days.
Minister of Municipal Affairs.	"Kipp Townsite." Plan 605 A.E.	Order No. 2943. July 14, 1924. File No. 3106.	Ninety days.
Minister of Municipal Affairs.	"Lethbridge." Plan 2388 A.A.	Order No. 2944. July 14, 1924. File No. 3104.	Ninety days.
Minister of Municipal Affairs.	"Peace River Landing Settlement." Plan 3082 B.A.	Order No. 2945. July 14, 1924. File No. 3112.	Ninety days.
Minister of Municipal Affairs.	"Peace River Landing Townsite." Plan 7361 A.H.	Order No. 2946. July 14, 1924. File No. 3111.	Ninety days.
Minister of Municipal Affairs.	"Peace River Landing Townsite." Plan 6242 A.X.	Order No. 2947. July 14, 1924. File No. 3111.	Ninety days.

APPLICATIONS, ETC.—Continued.

Name of Applicant.	Subdivision and Plan No.	Number and Date of Order.	Period Fixed
Minister of Municipal Affairs.	"Winnifred," Plan 5437 X.	Order No. 2952. July 18, 1924. File No. 3116.	Ninety days.
Municipal District of Sturgeon No. 548.	"Manhattan Park." Plan 602 A.J.	Order No. 2957. July 24, 1924. File No. 3120.	Ninety days.
Municipal District of Grosmont No. 668.	"Mackenzie Place." Plan 8651 A.H.	Order No. 2972. July 30, 1924. File No. 3129.	Ninety days.
Municipal District of Grosmont No. 668.	"Dominion Park." Plan 3658 A.H.	Order No. 2973. July 30, 1924. File No. 3125.	Ninety days.
Municipal District of Grosmont No. 668.	"Buena Vista." Plan 760 A.W.	Order No. 2975. July 30, 1924. File No. 3127.	Ninety days.
Municipal District of Grosmont No. 668.	"Riverdale Park." Plan 5059 A.M.	Order No. 2976. July 30, 1924. File No. 3126.	Ninety days.
City of Wetaskiwin.	"Wetaskiwin." Plan 7950 U.	Order No. 3043. Sept. 26, 1924. File No. 3143.	Sixty days.
City of Wetaskiwin.	"Weiler Addition." Plan 775 U.	Order No. 3044. Sept. 26, 1924. File No. 3119.	Sixty days.
Minister of Municipal Affairs.	"Grandview." Plan 1296 B.D.	Order No. 3048. Oct. 6, 1924. File No. 2926.	Ninety days.
Town of Tofield.	"Tofield." Plan 5254 S.	Order No. 3055. Oct. 15, 1924. File No. 3174.	Ninety days.
Minister of Municipal Affairs.	"Bassano Buena Vista." Plan 6219 A.R.	Order No. 3124. Nov. 8, 1924. File No. 3181.	Ninety days.
Minister of Municipal Affairs.	"Bassano Townsite Extension." Plan 1830 A.P.	Order No. 3125. Nov. 8, 1924. File No. 3183.	Ninety days.
Minister of Municipal Affairs.	"Hamilton Place." Plan 4968 A.V.	Order No. 3127. Nov. 8, 1924. File No. 3182.	Ninety days.
City of Red Deer.	"Mount Royal." Plan 1339 A.J.	Order No. 3129. Nov. 8, 1924. File No. C. 38.	Ninety days.
Municipal District of Norquay No. 279.	"Bircham." Plan 8170 A.N.	Order No. 3130. Nov. 11, 1924. File No. 3179.	Ninety days.

APPLICATIONS UNDER THE SALE OF SHARES ACT

Name of Company.	Capitaliza- tion.	Par value of Shares.	How disposed of.
Aero Cushion Tire Agency Alberta, Limited.	\$20,000	\$10.00	Pending. Dec. 31/24.
Alberta Carbon Coal Company, Limited.	\$500,000	\$10.00	Sept. 18/24. Not proceeded with.
Alberta Salt Co., Limited.	\$200,000	\$100.00	April 8/24. Cert. 500 cumu- lative participating 8%.
Autumn Leaf Co-operative Assn.	Unlimited	\$5.00	April 17/24. Cert. No. 131 renewed.
Bay Coal Company, Limited.	\$40,000	\$10.00	Refused, July 8, 1924.
Bear Lake Co-operative Assn., Limited.	Unlimited	\$25.00	Aug. 12/24. Cert. 300 shares.
Bear Lake Sporting Assn., Limited.	\$20,000	\$50.00	Feb. 5/24. Cert. 50 shares.
Bowness Golf Club, Limited.	\$50,000	\$100.00	Mar. 20/24. Cert. 100 shares.
Brock, E. H., Knitting Company, Limited.	\$20,000	\$25.00	Mar. 27/24. Cert. 800 shares.
Chinook Jockey Club of Calgary	\$350,000	\$100.00	Dec. 11/24. Cert. 140 shares.
Club D'Agriculture Laurier Co-operative Assn., Limited.	Unlimited	\$1.00	Aug. 25/24. Cert. 1,500 shares.
Coast to Coast Oil Holdings, Limited.	\$300,000	\$1.00	Refused, Mar. 14/24.
Community Oil Wells, Limited.	\$100,000	\$1.00	June 18/24. Cert. 25,000 shares.
Doolan Manufacturing Co., Limited.	\$50,000	\$1.00	Jan. 9/24. Cert. 33,334 shares.
Duke Price Power Co., Limited.	----	6% bonds	Not proceeded with.
Dustless Thresher Promotion Co., Limited.	\$30,000	\$5.00	Mar. 1/24. Cert. 2,000 shares.
Dustless Thresher Promotion Co., Limited.	\$30,000	\$5.00	July 4/24. Cert. 1,000 shares.
Edmonton Credit Co., Limited.	\$500,000	\$100.00	Feb. 28/24. Cert. 1,200 shares.
Edmonton Fur Exchange, Ltd.	----	\$10.00	Withdrawn, April 26/24.
Edmonton Golf and Country Club.	Unlimited	\$50.00	March 7/24. Cert. 200 shares.
Edmonton Golf and Country Club.	Unlimited	----	Sept. 15/24. Cert. to sell de- bentures to amount of \$16,000.
Edmonton Mortgage Corporation, Ltd.	\$500,000	\$100.00	Feb. 25/24. Cert. 400 shares.
Eyre & Warren, Ltd.	\$25,000	\$100.00	Pending Dec. 31/24.
Farmers' Mercantile Co-operative Assn., Ltd.	Unlimited	\$25.00	Aug. 25/24. Cert. 200 shares.
Great West Garment Co., Ltd	\$750,000	\$100.00	April 16/24. Cert. 155, 8% first preference shares.

APPLICATIONS UNDER THE SALE OF SHARES ACT.—Continued.

Name of Company.	Capitaliza- tion.	Par value of Shares.	How disposed of.
Herbert Paint & Varnish Co., Ltd.	\$100,000	\$10.00	Feb. 13/24. Cert. 1,000 shares.
Home Assurance Co. of Canada	\$500,000	\$100.00	Feb. 14/24. Cert. 1,000 shares of par value of \$100.00 at \$110.00.
Kathryn Keoma Local No. 527, U.F.A.	Unlimited	\$25.00	June 2/24. Cert. 100 shares.
Knox Shocker Co., Ltd.	\$30,000	\$50.00	Aug. 1/24. Cert. 60 shares.
Lac La Biche District Co-operative Assn.	Unlimited	\$1.00	March 11/24. Cert. 10,000 shares.
Lacombe Fair Grounds Company, Limited.	\$15,000	\$10.00	April 2/24. Cert. 1,500 shares.
Mae Belle Oil Company.	\$150,000	\$1.00	Feb. 26/24. Cert. 25,000 shares.
Manufacturers' Finance Corporation, Ltd.	----	----	Feb. 14/24. Withdrawn.
Maple Leaf Oil Co., Ltd.	----	----	Not proceeded with.
Masonic Temple Building Assn., Ltd.	\$100,000	\$10.00	Mar. 24/24. Cert. No. 125 re- newed and time extended to Feb. 5/24.
McDonald Syndicate.	\$60,000	\$1,000.00	April 8/24. Refused.
Medicine Hat Football Parks, Ltd.	\$5,000	\$10.00	July 18/24. Cert. 200 shares.
N. J. Noble (Dustless Thresher Promotion Company, Ltd.)	\$30,000	\$5.00	Nov. 28/24. Refused.
North West Brewing Company,	----	\$100.00	Aug. 5/24. Cert. 3,000 shares.
Pilling Royalty Company.	\$100,000	\$1.00	Feb. 20/24. Application refused.
Red Deer Kevin Oil and Gas Co., Ltd.	\$150,000	\$1.00	April 2/24. Withdrawn.
H. B. Robinson & Co., Ltd. (National Manufacturing Co., Ltd.)	\$750,000	----	Aug. 2/24. Cert. to sell \$24,900 first mortgage 10-year 6½% Sinking Fund Gold Bonds.
Skeena Laminated Wood Co., Ltd.	\$600,000	\$100.00	Sept. 8/24. Not proceeded with.
Stave Lock Silos, Ltd.	\$65,000	\$100.00	March 8/24. Cert. 200 shares.
Sterling Investment Co., Ltd.	\$600,000	\$100.00 (debentures)	Dec. 31/24. Pending.
Sylvania Hotel Co., Ltd.	\$75,000	\$25.00	Sept. 23/24. Cert. 2,300 shares.
Valhalla Co-operative Creamery Assn., Ltd.	Unlimited	\$10.00	March 11/24. Cert. 500 shares.
Vegreville Exhibition Assn., Ltd.	\$25,000	\$25.00	July 26/24. Cert. 200 shares.
Wetaskiwin Exhibition Assn., Ltd.	\$20,000	\$10.00	July 24/24. Cert. No. 150 re- newed.
Y.M.C.A. Jasper Camp, Ltd.	\$6,000	\$10.00	June 19/24. Cert. 299 shares preferred stock and 301 shares common stock.

ORDERS RELATING TO FEES PAYABLE TO BOARD UNDER PUBLIC UTILITIES ACT.

ORDER No. 2346-C.

FILE No. A. 13.

MONDAY, THE SECOND DAY OF JULY, A.D. 1923.

Before: The Board of Public Utility Commissioners for the Province of Alberta. { IN THE MATTER OF *The Public Utilities Act, 1923,*
AND IN THE MATTER OF prescribing certain fees payable under the said Act other than fees payable under Part III thereof.

WHEREAS it is provided by Section 49, Subsection (4) of *The Public Utilities Act, 1923*, that the Board of Public Utility Commissioners may, with the approval of the Lieutenant-Governor-in-Council, prescribe the fees to be payable by local authorities or persons interested in any matters which come before it.

AND WHEREAS the Lieutenant-Governor-in-Council has approved of the Schedule of Fees hereinafter set out, by Order-in-Council No. 599-23, it is ordered that from and after the First day of July, 1923, there shall be paid to the Board in connection with the matters hereinafter set out, the following fees, viz.:

For every certified copy of any Order or Decision of the Board other than copies issued to the applicant and to the parties interested at the time of the making of such Order, and where the Order comprises not more than six folios	\$1.00
For each additional folio10
But in no case to exceed in all	3.00
With every application for the approval or granting of any franchise	5.00
In contentious matters under Part II of <i>The Public Utilities Act</i> requiring a hearing and where the proceedings have not been instituted on the Board's own motion, there shall be paid to the Board a sum of \$15.00 for each day or fraction thereof over one-half day	15.00
And the sum of \$10.00 for a half day or fraction thereof, occupied by the hearing	10.00
With every application for the separation of land from a city, town, or village, or for such alternative relief as is provided under Part VI of <i>The Public Utilities Act</i>	3.00
Where such application involves more than one parcel of land, a further fee, for each additional parcel, of	2.00
With every application for the compromise of tax arrears	3.00
With every application for the amendment or cancellation of a registered subdivision plan	2.50
Upon every order for the cancellation or amendment of a registered plan where the land covered by the Order for cancellation or amendment comprises over five acres and under 20 acres	3.00
Where the land covered by the Order for cancellation or amendment comprises 20 acres and under 40 acres	5.00
Where the land covered by the Order for cancellation or amendment comprises 40 acres or more	7.50
Where the Order of the Board vests in the applicant lots or parcels of land owned by other parties, there shall be paid by the applicant in addition, a fee of 25c. for each lot or parcel so vested in the applicant25

BOARD OF PUBLIC UTILITY COMMISSIONERS,
(Signed) A. A. CARPENTER,
Commissioner.

ORDERS, ETC.—Continued.

ORDER No. 2776-A.

FILE No. A. 13.

FRIDAY, THE NINTH DAY OF MAY, A.D. 1924.

Before: The Board of Public Utility Commissioners for the Province of Alberta.	{	IN THE MATTER OF <i>The Public Utilities Act</i> , 1923, AND IN THE MATTER OF the amending of a certain Order No. 2346-C, prescribing certain fees payable under the said Act, other than fees payable under Part III thereof.
---	---	---

WHEREAS it is provided by Section 49, Subsection (4), of *The Public Utilities Act, 1923*, that the Board of Public Utility Commissioners may, with the approval of the Lieutenant-Governor-in-Council, prescribe the fees to be payable by local authorities or persons interested in any matters which come before it:

AND WHEREAS, by Order No. 2346-C, the Board prescribed certain fees to be payable to it by local authorities and other persons in matters coming before the Board, which schedule of fees was approved by the Lieutenant-Governor-in-Council, by Order-in-Council No. 599-23;

AND WHEREAS, in the opinion of the Board, it is desirable that such schedule of fees should be amended as hereinafter set out:

IT IS ORDERED that Order No. 2346-C referred to be amended by adding to the last clause thereof the following words: "Provided that the amount payable under such item, in the case of applications by the Minister of Municipal Affairs, or by a local authority, shall be limited to a maximum sum of \$25.00, and that such limitation shall be effective from the twelfth day of May, 1924."

BOARD OF PUBLIC UTILITY COMMISSIONERS,

(Signed) A. A. CARPENTER,

Chairman.

INDEX

	Page
Aberdeen Park Sub., Cancellation of (M.D. of Pine Lake)	87
Addition to Bruderheim (Approval of Plan—Leslie)	103
Addition to Ranfurly, Cancellation of (Canadian Northern Town Properties Co., Ltd. and National Trust Co., Ltd.)	86
Addition to Wembley (Approval of Plan—Cady & Evans)	103
A. & G.W. Rly. Co. (Approval of Tariffs and Supplements)	47-59
Alberta Park Sub., Cancellation of (M.D. of Pine Lake)	87
Allendale Sub., Plan 222 A.J. (Department of Municipal Affairs)	94
Allendale Sub., Plan 6554 A.O. (Department of Municipal Affairs)	94
Allendale Sub., Plan 2255 B.A. (City of Edmonton)	96
Alvord, F. F., et al. (re Norwood Cancellation)	90
Amery, L. S., et al. (Separation of Land—Lloydminster)	79
Anderson, P. (re Separation of Land—Edmonton)	82
Anderson, P. (re Tax Compromise)	84
Applications not proceeded with, withdrawn or refused:	
Cancellation of Subdivided Lands	99-101
Debenture Issues—Cities	65
Debenture Issues—Towns	67
Debenture Issues—Villages	68
Debenture Issues—School Districts	73
Miscellaneous	46
Separation of Lands from Cities, Towns and Villages	82
Tax Compromises	84
Applications pending at December 31st, 1924:	
Cancellation of Subdivided Lands	100-102
Debenture Issues—Cities	65
Debenture Issues—School Districts	73
Miscellaneous	46
Separation of Lands from Cities, Towns and Villages	82
Arlington Sub., Cancellation of (Department of Municipal Affairs)	89
Armbruster, J., and Town of Stony Plain (Franchise Electric Energy)	45
Athabasca Acreage, Cancellation of (Department of Municipal Affairs)	93
Athabasca Addition, Cancellation of (M.D. of Grosmont and Wm. Macleod)	93
Athabasca Heights, Cancellation of (Department of Municipal Affairs)	94
Athabasca Heights Addition, Cancellation of (Department of Municipal Affairs)	94
Athabasca View, Cancellation of (M.D. of Grosmont)	93
Auld, W. C., re Franchise Agreement—Town of Magrath and Crane-Cassidy Co.	46
Austin, V. M. (re Kingsland Cancellation)	85
Avion Sub., Cancellation of (Department of Municipal Affairs)	98
Balfour, Jas. (re Bow City Extension Cancellation)	90
Ball, P. B. (Separation of Land—Tosfield)	79
Barrie, Mary (re Edmonton Beach Cancellation)	93
Beechmount Sub., Cancellation of (City of Edmonton)	86
Belgravia Sub., Cancellation of (City of Edmonton)	86
Bellevue Sub., Cancellation of (City of Edmonton)	97
Bentley, Village of, and Thorp Bros. (Electric Light Franchise)	46
Bentley, Village of, re Separation of Land from (Whitworth)	82
Biggs, C. T. (re Homefield Cancellation)	89
Birch, W. F. (re Conrich Townsite Cancellation)	92
Blow, I. J. (re Separation of Land—Camrose)	80
Blow, I. J. (Tax Compromise)	83
Bodard, A. and Village of Mannville (Electric Light Franchise)	44
Boulevard Heights, Cancellation of (M.D. of Strathcona)	91
Bovey, Wilfred (re Maryland Cancellation)	97
Bow City Extension, Cancellation of (Balfour)	90
Bridgend, Taylor's Addition, Cancellation of (Department of Municipal Affairs)	98
Broadview Sub., Cancellation of (Department of Municipal Affairs)	95
Bronx, The, Cancellation of (Dominion of Canada)	90, 95
Brousseau, A. T., et al. (Approval of Plan 7482-S)	103
Brouckaert, E., et al. (re Delton Gardens Cancellation)	93
Brown Estate Sub., Cancellation of (City of Edmonton)	85
Bruce, H., et al. (re Delton Gardens Cancellation)	93
Bruderheim, Village of, Separation of Land from (Kroening)	81

INDEX

	Page
Buena Vista Sub., Plan 476 A.F. (City of Edmonton et al.)	86
Buena Vista Sub., Plan 4962 A.F. (City of Edmonton et al.)	86
Buena Vista Sub., Plan 760 A.W. (M.D. of Grosmont)	98
Bullock, W. & A. (re Grossdale Cancellation)	90
Burns, P. & Co., Ltd. (re Santa Rosa Cancellation)	85
Cady, C. (Approval of Plan "Addition to Wembley")	103
Calgary, City of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd.	12, 13
Calgary, City of (Debenture Issues)	60
Calgary, City of (Approval of Bylaws)	60
Calgary, City of, Separation of Land from (Stocks)	79
Calgary, City of, re Separation of Land from (T. E. & C. Jackson)	82
Calgary, City of (Tax Compromise—Riley Estate)	83
Calgary, City of (re Tax Compromise—T. E. and C. Jackson)	84
Calgary Sub., Cancellation of (M.D. of Shepard)	90
Calgary Highland Park Sub., Cancellation of (Hay)	97
Campbell, O. D. (Separation of Land—New Norway)	80
Camrose Heights Sub., Cancellation of (Comer)	85
Camrose, Town of (Debenture Issue)	66
Camrose, Town of, re Cancellation of Plans:	
McNamara & Picard	85
Parkview	90
Grandview	96
Staines Addition to Camrose	96
Camrose, Town of, Separation of Land from (Blow)	80
Canada, Dominion of (re Cancellation of "The Bronx")	90, 95
C.N.R. Industrial Division, Cancellation of (M.D. of Shepard and J. Muehlhchner)	89
Canadian Northern Rly. Co., Separation Application Pending (Drumheller)	82
Canadian Northern Town Properties Co., Ltd., re Cancellation of Plans:	
Ranfurly	86
Addition to Ranfurly	86
Dobson	89
Highland Addition	91
Iyalta	91
Canadian Northern Town Properties Co., Ltd., re Separation of Land:	
Hanna	80
Lloydminster	79
Munson	80
Pincher Creek	81
Vegreville	79
Vermilion	80, 81
Canadian Pacific Railway Company (re Gadsby Cancellation)	97
Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., and City of Lethbridge.	6-11
Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., and City of Calgary	12, 13
Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., and City of Lethbridge, and Towns of Macleod, Granum, Claresholm, Nanton and Okotoks (re rates)	31-38
Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., and City of Lethbridge (re rates)	44
Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (Issue of Preference Shares)	46
Canadian Western Power & Fuel Co., Ltd., and Town of Redcliff (re rates)	39-43
Cardiff Coal Co., Ltd. (re Tax Compromise)	84
Cardston Sub., Cancellation of (Department of Municipal Affairs)	96
Carpenter, Jno. (re Parkvale Cancellation)	85
Car Shops Industrial, Cancellation of (M.D. of Shepard)	89
Ceepeear Sub., Cancellation of (Jozefowicz)	92
Ceepeear Sub., Cancellation of (Farman)	92
Central Park Sub., Cancellation of (Department of Municipal Affairs)	94
Chmilar, Maria (Separation of Land—Mundare)	80
City Park Annex Addition, Cancellation of (City of Edmonton)	91
City View Heights, Cancellation of (M.D. of Strathcona)	92
Claresholm, Town of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	31-38
Clareview Sub., Cancellation of (M. D. of Pine Lake)	88
Clubside Sub., Cancellation of (Melhus Estate)	93
Cluny, Village of, and United Electric & Engineering Co., Ltd. (Electric Light Franchise).	45
Cobbledick, Jos. (re Kingsland Cancellation)	85
Coleman, Town of, and O. E. S. Whiteside (Water and Electric Light Franchise)	44
Coleman, Town of, and Coleman Light & Water Co., Ltd. (Approval Form of Contract)	46
Coleman, Town of, and Coleman Light & Water Co., Ltd. (re Water System)	46
Coleman Light & Water Co., Ltd., and O. E. S. Whiteside (re Assignment Franchise)	45

INDEX

	Page
Coleman Light & Water Co., Ltd., and Town of Coleman (Approval Form of Contract).....	46
Coleman Light & Water Co., Ltd., and Town of Coleman (re Water System).....	46
College View Addition, Cancellation of (City of Red Deer).....	86
Comer, I. M. (re Camrose Heights Cancellation).....	85
Connaught Park Sub., Cancellation of (Department of Municipal Affairs).....	93
Conrich Townsite Sub., Cancellation of (Birch).....	92
Consort, Village of (Debenture Issue).....	68
Cooke, J. B. (re Queenston Cancellation).....	88
Cornell, J. G. (Separation of Land—Wetaskiwin).....	81
Coronation, Town of, Separation of Land from (Magennis & Kerr).....	81
Coronation, Town of, Separation of Land from (Shaw).....	81
Corporation Archiepiscopale Catholique d'Edmonton, La (re Tax Compromise).....	84
Craigmyle, Village of (Debenture Issue).....	68
Crane-Cassidy Electric Co., Ltd., and Town of Magrath (re rates).....	16-18
Crane-Cassidy Electric Co., Ltd., and Town of Magrath (Continuance of Service).....	44
Crane-Cassidy Electric Co., Ltd., and W. C. Auld (re Electric Light Franchise).....	46
Crown, Municipal District of, re Cancellation of Plans:	
Fairview.....	92
Hyde Park.....	93
New Saratoga.....	95
Lake View.....	95
Deasland Sub., Cancellation of (City of Edmonton).....	89
Delton Gardens Sub., Cancellation of (Smyth, et al.).....	93
Depot Addition, Plan 5357 A.I. (M.D. of Pine Lake).....	87
Depot Addition, Plan 5006 A.Q. (M.D. of Pine Lake).....	87
Dobson Sub., Cancellation of (Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.).....	89
Dominion Park Sub., Cancellation of (M.D. of Spruce Grove).....	90
Drumheller, Town of, Separation Application Pending (Canadian Northern Rly. Co.).....	82
Dunvegan Sub., Cancellation of (Hudson's Bay Co.).....	92
Dunvegan Sub., Cancellation of (M.D. of Fairview).....	96
Dunvegan Addition, Cancellation of (M.D. of Fairview).....	91
Dunvegan City, Cancellation of (M.D. of Fairview).....	97
Dunvegan Extension, Cancellation of (M.D. of Fairview).....	96
Dunvegan Heights, Cancellation of (M.D. of Fairview).....	96
Dunvegan Settlement, Cancellation of (M.D. of Fairview).....	91
Dunvegan Terrace, Cancellation of (M.D. of Fairview).....	97
Dye, V. E. (Separation of Land—Langdon).....	81
Eastdene Sub., Cancellation of (Gordon Estate).....	91
Edmonton Beach Sub., Cancellation of (Barrie).....	93
Edmonton, City of, and Northwestern Utilities, Ltd. (re rates).....	14-15
Edmonton, City of (Debenture Issues).....	60-64
Edmonton, City of (Approval of Bylaws).....	61-63
Edmonton, City of, re Separation of Land from (Anderson).....	82
Edmonton, City of, re Cancellation of Plans:	
Allendale.....	96
Beechmount.....	86
Belgravia.....	86
Bellevue.....	97
Brown Estate.....	85
City Park Annex Addition.....	91
Deasland.....	89
Grove Park.....	96
Hudson's Bay Reserve, The.....	88
Jasper Place.....	86
Plan 194 A.W.....	85
Plan 1307-P.....	87
Plan 4700-R.....	88
Queen Mary Park.....	90
Radial Park.....	92
River Heights Addition.....	96
Sunset Park.....	86
Sunset Park Addition.....	86
Westmount.....	96
Woodcroft.....	86
Edmonton, City of, et al., re Cancellation of Plans:	
Buena Vista, Plan 476 A.F.....	86
Buena Vista, Plan 4962 A.F.....	86
Edmonton, City of (Approval of Plan "Fairview").....	103

INDEX

	Page
Edwards, P., et al. (re Delton Gardens Cancellation)	93
Ellis, S. S., and Weno Power & Light Co., and C. Riddock (re Transmission Line)	45
Empire Park, Cancellation of (M.D. of Strathcona)	92
Euclid Park, Cancellation of (Town of Tofield)	96
Evans, J. A. (Approval of Plan "Addition to Wembley")	103
Fairview, Plan D.F. (Approval of Plan) (City of Edmonton)	103
Fairview Sub., Cancellation of (M.D. of Crown)	92
Fairview Sub., Cancellation of (Department of Municipal Affairs)	98
Fairview, Municipal District of, re Cancellation of Plans:	
Dunvegan	96
Dunvegan Addition	91
Dunvegan City	97
Dunvegan Extension	96
Dunvegan Heights	96
Dunvegan Settlement	91
Dunvegan Terrace	97
Vanrean	91
West Dunvegan	91
Farman, Mrs. E. (re Cepeear Cancellation)	92
Fees, Schedule of	112, 113
Fenwick, W. (Separation of Land—Lacombe)	80
Ferguson, Mary (re Stanley Park Cancellation—Plan 6193 A.L.)	90
Ferguson, Mary (re Stanley Park Cancellation—Plan 4067 A.I.)	90
Frank, Village of, and Trusts & Guarantee Co., Ltd. (re Water System)	46
Gadsby Sub., Cancellation of (Canadian Pacific Railway Company)	97
Gateway Heights, Cancellation of (Department of Municipal Affairs)	94
Gilcher, W. H., et al. (re Norwood Cancellation)	90
Girard Place Sub., Cancellation of (M.D. of Strathcona)	92
Gleichen, Town of, and United Electric & Engineering Co., Ltd. (Electric Light Franchise)	45
Glenora Sub., Cancellation of (Town of Taber)	89
Goerz, C. (Separation of Land—Stony Plain)	79
Goodvin Sub., Cancellation of (Department of Municipal Affairs)	97
Gordon Estate (re Eastdene Cancellation)	91
Grand Trunk Pacific Development Co., Ltd. (Separation of Land—Trochu)	81
Grandview Sub., Cancellation of (Department of Municipal Affairs)	94
Grandview Sub., Cancellation of (Town of Camrose)	96
Granum, Town of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	31-38
Grosmont, Municipal District of, re Cancellation of Plans:	
Athabasca Addition	93
Athabasca View	93
Buena Vista	98
Mackenzie Place	98
Muskoday	92
West Muskoday	93
Grossdale Sub., Cancellation of (Trough)	85
Grossdale Sub., Cancellation of (Hetman)	85
Grossdale Sub., Cancellation of (W. and A. Bullock)	90
Grouard Central, Cancellation of (Department of Municipal Affairs)	97
Grove Park Sub., Cancellation of (City of Edmonton)	96
Hanna, Town of (Debenture Issue)	66
Hanna, Town of, Separation of Land from (Canadian Northern Town Properties Co., Ltd. and National Trust Co., Ltd.)	80
Harker, L. and M. (Separation of Land—Magrath)	81
Hay, James (re Calgary Highland Park Cancellation)	97
Hay, James (re Pullman Cancellation)	97
Hennessy, Mrs. M. J. (re Rideau Park Cancellation)	85
Hennig, H., and Town of Stony Plain (Franchise—Electric Energy)	45
Hetman, R. (re Grossdale Cancellation)	85
Hiawatha Park Sub., Cancellation of (Turner)	98
Highland Addition, Cancellation of (Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.)	91
Highland Park Sub., Cancellation of (Department of Municipal Affairs)	93
High River, Town of (Debenture Issue)	66
Holgate, M. S. (re Industrial Park Cancellation)	96
Holmes' Crossing, Cancellation of (Department of Municipal Affairs)	95
Holmpatrick Sub., Cancellation of (M.D. of Springbank)	92, 93
Homefield Sub., Cancellation of (Biggs)	89
Homesites Sub., Cancellation of (Department of Municipal Affairs)	94
Howlands Addition to Irvine, Cancellation of (Department of Municipal Affairs)	90

INDEX

	Page
Hubalta Annex Sub., Cancellation of (M.D. of Shepard)	89
Hubalta Centre Sub., Cancellation of (M.D. of Shepard)	94
Hudson's Bay Company (re Dunvegan Cancellation)	92
Hudson's Bay Reserve, The, Cancellation of (City of Edmonton)	88
Huff, A. S. (re Manhattan Park Cancellation)	94
Hyde Park Sub., Cancellation of (M.D. of Shepard)	85
Hyde Park Sub., Cancellation of (Town of Taber)	89
Hyde Park Sub., Cancellation of (M.D. of Crown)	93
Industrial Park, Cancellation of (Department of Municipal Affairs)	94
Industrial Park, Cancellation of (Holgate)	96
Industrial Tracts, Cancellation of (M.D. of Lloyd George)	85
Industrial Tracts, Cancellation of (M.D. of Shepard)	97
Innisfail, Town of (Debenture Issue)	66
Introduction	3
Jackson, T. E. and C., and City of Calgary (re Tax Compromise)	84
Jackson, T. E. and C. (re Separation of Land—Calgary)	82
Jasper Place Sub., Cancellation of (City of Edmonton)	86
Jensen, C. (Separation of Land—Olds)	79
Jensen, C. (re Tax Compromise)	83
Jespersen, J. (Separation of Land—Taber)	81
Johnson's Sub., Cancellation of (M.D. of Progress)	91
Josefowicz, M. (re Cepeear Cancellation)	92
Kerr, R. S. (Separation of Land—Coronation)	81
Keystone Park, Cancellation of (Department of Municipal Affairs)	94
King Estate, P.W. (re Cancellation Kingsland)	89
King George Park, Cancellation of (M.D. of Strathcona)	92
Kingsland Sub., Cancellation of (Cobbledick and Austin)	85
Kingsland Sub., Cancellation of (King Estate)	89
Kingzett, H. H. (re Red Deer West Cancellation)	86
Kinman, S. M. (re Maryland Cancellation)	90
Kipp Sub., Cancellation of (Department of Municipal Affairs)	97
Kitscoty, Village of (Debenture Issue)	68
Kroening, Wilhelm (Separation of Land—Bruderheim)	81
L. & N. W. Rly. Co. (Approval of Tariffs and Supplements)	47-59
Lacombe, Town of (re Separation of Land—Lacombe)	79
Lacombe, Town of, Separation of Land from (Fenwick)	80
Lake View Sub., Cancellation of (M.D. of Crown)	95
Lake View Sub., Cancellation of (Village of Wabamun)	95
Lamontagne, J. A. (re Cancellation of Plan 1748 C.L.)	96
Langdon, Village of, Separation of Land from (Dye)	81
Lawrence, L. and H. (re Cancellation Buena Vista, Plan 476 A.F.)	86
Lawrence, L. and H. (re Cancellation Buena Vista, Plan 4962 A.F.)	86
Leslie, Mrs. J. (Approval of Plan—"Addition to Bruderheim")	103
Lesser Slave Lake Settlement, Cancellation of (Department of Municipal Affairs)	97
Lethbridge, City of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd.	6-11
Lethbridge, City of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	31-38
Lethbridge, City of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	44
Lethbridge, City of (Debenture Issues)	64, 65
Lethbridge Sub., Cancellation of (Department of Municipal Affairs)	98
Lindsay, C. L. (re Rosedale Park Cancellation)	95
Lloyd George, M.D. of (re Industrial Tracts Cancellation)	85
Lloydminster, Village of, Separation of Land from (Canadian Northern Town Properties Co., Ltd., et al.)	79
Long, Aaron (re Waldemere Cancellation)	92
Long Beach Sub. (Approval of Plan) (Wight)	103
Lyalta Sub., Cancellation of (Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.)	91
Mackenzie Place, Cancellation of (M.D. of Grosmont)	98
Macleod, A. L. (re Cancellation of Plan 3898 A.F.)	85
Macleod, Town of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	31-38
Macleod, Wm. (re Athabasca Addition Cancellation)	93
Magennis, J. J. (re Separation of Land—Coronation)	81
Magrath, Town of, Separation of Land from (Michelsen)	81
Magrath, Town of, Separation of Land from (Harker)	81
Magrath, Town of, and Crane-Cassidy Electric Co., Ltd. (re rates)	16-18
Magrath, Town of, and Crane-Cassidy Electric Co., Ltd. (Continuance of Service)	44
Magrath, Town of, and W. C. Auld (Franchise Agreement)	46
Maitland Place Sub., Cancellation of (M.D. of Shepard)	94
Majestic Collieries Ltd. (re Electric Light Rates—Taber)	46

INDEX

	Page
Manchester Sub., Cancellation of (M.D. Strathcona)	88
Manhattan Park Sub., Cancellation of (Huff)	94
Mannville, Village of, and A. Bodard (Electric Light Franchise)	44
Maryland Sub., Cancellation of (Kinman)	90
Maryland Sub., Cancellation of (Bovey)	97
McKenzie, R. (Approval of Plan—"Whitelaw")	103
McNamara & Picard Sub., Cancellation of (Town of Camrose)	85
Medicine Hat, City of (Debenture Issue)	65
Melhus Estate, J. A. (re Cancellation Clubside Sub.)	93
Michelsen, Otto (re Separation of Land—Magrath)	81
Miscellaneous Orders	6-46
Miscellaneous Applications, pending, withdrawn or not proceeded with	45
Montrose Sub., Cancellation of (M.D. of Shepard)	94
Mount Royal Sub. (Department of Municipal Affairs)	95
Muehlhner, Jos. (re Cancellation C.N.R. Industrial Division)	89
Mundare, Village of, Separation of Land from (Stepchuk)	79
Mundare, Village of, Separation of Land from (Chmilar)	80
Municipal Affairs, Department of, re Cancellation:	
Allendale, Plan 222 A. J.	94
Allendale, Plan 6554 A.O.	94
Arlington	89
Athabasca Acreage	93
Athabasca Heights	94
Athabasca Heights Addition	94
Avion	98
Bridgend, Taylor's Addition	98
Broadview	95
Cardston	96
Central Park	94
Connaught Park	93
Fairview	98
Gateway Heights	94
Goodvin	97
Grandview	94
Grouard Central	97
Highland Park	93
Holmes' Crossing	95
Homesites	94
Howlands Addition to Irvine	90
Industrial Park	94
Keystone Park	94
Kipp	97
Lesser Slave Lake Settlement	97
Lethbridge	98
Mount Royal	95
River View	94
Roanoke Heights	97
Royal Park	95
Rupert Heights	94
Southvegan	96, 98
Spring Coulee	88
Stirling	97
Thornton	90
Tollerton	95, 96, 98
Tollerton Heights	95
West Bassano	97
Wilnor	85
Winnifred	97
Wolf Creek	98
Municipal Borrowings, Cities, Towns and Villages	60-68
Municipal Finances	74-78
Munson, Village of, Separation of Land from (Canadian Northern Town Properties Co., Ltd. and National Trust Co., Ltd.)	80
Murray, D. B. (re Queenston Cancellation)	88
Muskoday Sub., Cancellation of (M.D. of Grosmont)	92
Nanton, Town of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	31-38
Nash, Patrick (Approval of Plan "Whitelaw")	103
National Trust Co., Ltd. (Separation of Land—Lloydminster)	79
National Trust Co., Ltd. (Separation of Land—Hanna)	80
National Trust Co., Ltd. (Separation of Land—Munson)	80
National Trust Co., Ltd. (Separation of Land—Pincher Creek)	81

INDEX

National Trust Co., Ltd. (Separation of Land—Vermilion).....	Page 80, 81
National Trust Co., Ltd., re Cancellation of—	
Addition to Ranfurly	86
Dobson	89
Highland Addition	91
Lyalta	91
Ranfurly	86
Nelson, G. L. (re Separation of Land—New Norway)	81
New Norway, Village of, Separation of Land from (Campbell)	80
New Norway, Village of, Separation of Land from (Nelson)	81
New Saratoga Sub., Cancellation of (M.D. of Crown)	95
Northwestern Utilities, Ltd., and City of Edmonton (re rates)	14, 15
Northwestern Utilities, Ltd. (Approval of Plan and Book of Reference)	44
Northwestern Utilities, Ltd.	44, 45
Norwood Sub., Cancellation of (M.D. of Shepard)	89
Norwood Sub., Cancellation of (F. F. Alvord, et al.)	90
Norwood Sub., Cancellation of (City of Wetaskiwin)	86
Okotoks, Town of, and Canadian Western Natural Gas, Light, Heat & Power Co., Ltd. (re rates)	31-38
Olds, Town of, and Frederick Shackleton (Electric Light Franchise)	45
Olds, Town of, Separation of Land from (Jensen)	79
Olds, Town of, Separation of Land from (Welsh)	79
Page, Robt. (re Cancellation of Plan 535 A.H.)	90
Parkvale Sub., Cancellation of (Carpenter)	85
Parkview Sub., Cancellation of (Town of Camrose)	90
Peters, A. J. et al. (re Norwood Cancellation)	90
Pincher Creek, Town of, Separation of Land from (Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.)	81
Pine Lake, Municipal District of, re Cancellation of Plans:	
Aberdeen Park	87
Alberta Park	87
Clareview	88
Depot Addition, 5357 A.I.	87
Depot Addition, 5006 A.Q.	87
Red Deer Heights	87
Red Deer South	87
Red Deer West Addition, 3041 A.Y.	87
Red Deer West Addition, 450 A.O.	87
Riverview Heights	87
Plans Cancelled (unnamed):	
3898 A.F. (Macleod)	85
194 A. W. (City of Edmonton)	85
1307 P. (City of Edmonton)	87
4700 R. (City of Edmonton)	87
3319 A.F. (City of Red Deer)	86
7960 A.K. (M.D. of Shepard)	90
535 A.H. (Page)	90
2740 A.G. (M.D. of Shepard)	93
1856 A.D. (M.D. of Shepard)	93
1748 C.L. (Lamontagne)	96
Plan 7482-S, Approval of Plan (Brousseau, et al.)	103
Poplar Grove Sub., Cancellation of (M.D. of Springbank)	91, 98
Progress, Municipal District of, re Cancellation of Plans:	
Johnson's Sub.	91
South Castor	91
Travers Estate Addition	91
Pullman Sub., Cancellation of (Hay)	97
Queen Mary Park Sub., Cancellation of (City of Edmonton)	90
Queenston Sub., Cancellation of (Cooke & Murray)	88
Radial Park Sub., Cancellation of (City of Edmonton)	92
Railways and Telephones, Department of (Approval of Plan "Wembley")	103
Ranfurly Sub., Cancellation of (Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.)	86
Redcliff, Town of, and Canadian Western Power & Fuel Co., Ltd. (re rates)	39-43
Red Deer, City of, and Western General Electric Co., Ltd. (re rates)	19-30
Red Deer, City of, and Western General Electric Co., Ltd. (re Inspection Company's Books and Plant)	45

INDEX

	Page
Red Deer, City of, re Cancellation of Plans:	
College View Addition	86
Plan 3319 A.F.	86
Riverview	85
Woodlea Crescent	95
Red Deer Heights, Cancellation of (M.D. of Pine Lake)	87
Red Deer South, Cancellation of (M.D. of Pine Lake)	87
Red Deer West, Cancellation of (Kingzett)	86
Red Deer West Addition, Cancellation of (M.D. of Pine Lake) (Plans 3041 A.Y. and 450 A.O.)	87
Riddock, Chas., and Ellis, S. S. (re Transmission Line)	45
Rideau Park Sub., Cancellation of (Hennessey)	85
Rideau Park Sub., Cancellation of (Town of Taber)	88
Riley, E. H. (Tax Compromise)	83
Riley Estate, G. J., and City of Calgary (re Tax Compromise)	83
River Heights Addition, Cancellation of (City of Edmonton)	96
Riverview Sub., Cancellation of (City of Red Deer)	85
Riverview Sub., Cancellation of (Department of Municipal Affairs)	94
Riverview Heights, Cancellation of (M.D. of Pine Lake)	87
Roanoke Heights, Cancellation of (Department of Municipal Affairs)	97
Rocky Mountain House, Village of (Debenture Issue)	68
Rosedale Sub., Cancellation of (Town of Taber)	88
Rosedale Sub., Cancellation of (City of Wetaskiwin)	86
Rosedale Park Sub., Cancellation of (Lindsay)	95
Royal Park Sub., Cancellation of (Department of Municipal Affairs)	95
Rupert Heights, Cancellation of (Department of Municipal Affairs)	94
Ruthven Sub., Cancellation of (M.D. of Shepard)	89
Sale of Shares Act	110-111
Santa Rosa Sub., Cancellation of (P. Burns & Co., Ltd.)	85
School Districts (Debenture Issues)	69-73
Sedgewick, Village of, Separation of Land from (Tupper)	79
Separation of Land, from Cities, Towns and Villages	79-81
Separation Applications, pending, withdrawn or not proceeded with	82
Shackleton, F., and Town of Olds (Electric Light Franchise)	45
Shaw, R. S. (Separation of Land—Coronation)	81
Shepard, Municipal District of, re Cancellation of Plans:	
Calgary	90
C.N.R. Industrial Division	89
Car Shops Industrial	89
Hubalta Annex	89
Hubalta Centre	94
Hyde Park	85
Industrial Tracts	97
Maitland Place	94
Montrose	94
Norwood	89
Plan 7960 A.K.	90
Plans 2740 A.G. and 1856 A.D.	93
Ruthven	89
South Riverview	93
Victoria Square	94
Silver Heights, Cancellation of (M.D. of Springbank)	93
Smyth, V. J., et al. (re Delton Gardens Cancellation)	93
South Castor Sub., Cancellation of (M.D. of Progress)	91
South Riverview, Cancellation of (M.D. of Shepard)	93
Southvegan Sub., Cancellation of (Department of Municipal Affairs)	96, 98
Spring Coulee, Cancellation of (Department of Municipal Affairs)	88
Springbank, Municipal District of, re Cancellation of Plans:	
Holmpatriek	92, 93
Poplar Grove	91, 98
Silver Heights	93
Summit Park	92
University Plateau	91
Varsity Annex	97
West Glengarry	92
Spruce Grove, Municipal District of (re Dominion Park Cancellation)	90
Staines Addition to Camrose, Cancellation of (Town of Camrose)	96
Stanley Park Plan 6193 A.L., Cancellation of (Ferguson)	90
Stanley Park Plan 4067 A.I., Cancellation of (Ferguson)	90

INDEX

	Page
Stepchuk, M. (Separation of Land—Mundare)	79
Stirling Sub., Cancellation of (Department of Municipal Affairs)	97
Stocks, J. S. (Separation of Land—Calgary)	79
Stocks, J. S. (Tax Compromise)	83
Stony Plain, Town of, and J. Armbruster and J. Hennig (Franchise—Electric Energy)	45
Stony Plain, Town of (Debenture Issue)	66
Stony Plain, Town of, Separation of Land from (Goerz)	79
Stratheona, Municipal District of, re Cancellation of Plans:	
Boulevard Heights	91
City View Heights	92
Empire Park	92
Girard Place	92
King George Park	92
Manchester	88
Subdivision Amendments and Cancellations	85-98
Subdivision Cancellations (Applications under Section 142a of P.U.A., 1923, whereby Board may fix a limited time for payment of arrears of taxes)	104-109
Subdivision Cancellations, pending, withdrawn or not proceeded with	99-102
Subdivision Plans (new) Approved	103
Summit Park Sub., Cancellation of (M.D. of Springbank)	92
Sunset Park Sub., Cancellation of (City of Edmonton)	86
Sunset Park Addition, Cancellation of (City of Edmonton)	86
Taber Sub., Cancellation of (Town of Taber)	88
Taber, Town of (re Franchise Agreement)	46
Taber, Town of, and Majestic Collieries Ltd. (Application Pending, re Electric Light Rates)	46
Taber, Town of (Separation of Land—Taber)	81
Taber, Town of, Separation of Land from (Taber and Jespersen)	81
Taber, Town of, re Cancellation of Plans:	
Glenora	89
Hyde Park	89
Rideau Park	88
Rosedale	88
Taber	88
Tuxedo Park	88
Tax Compromises	83-84
Tax Compromises, withdrawn or not proceeded with	84
Taxation Revision Act: Work taken over by Board (withdrawn or not proceeded with)	99, 100
Taxation Revision Act: Work continued by Board and still pending	102
Thornton Sub., Cancellation of (Department of Municipal Affairs)	90
Thorp Bros. and Village of Bentley (Electric Light Franchise)	46
Tofield, Town of, Separation of Land from (Ball)	79
Tofield, Town of (re Euclid Park Cancellation)	96
Tollerton Sub., Cancellation of (Department of Municipal Affairs)	95, 96, 98
Tollerton Heights, Cancellation of (Department of Municipal Affairs)	95
Travers Estate Addition, Cancellation of (M.D. of Progress)	91
Trochu, Village of, Separation of Land from (G.T.P. Development Co., Ltd.)	81
Trouth, R. H. (re Cancellation of Grossdale)	85
Trusts & Guarantee Co., Ltd. (Water System—Village of Frank)	46
Tupper, W. J. (Separation of Land—Sedgewick)	79
Tupper, W. J. (re Tax Compromise)	83
Turner, J. A. (re Hiawatha Park Cancellation)	98
Tuxedo Park Sub., Cancellation of (Town of Taber)	88
United Electric & Engineering Co., Ltd., and West Canadian Collieries Ltd. (re Mortgage)	45
United Electric & Engineering Co., Ltd., and Village of Cluny (Electric Light Franchise)	45
United Electric & Engineering Co., Ltd., and Town of Gleichen (Electric Light Franchise)	45
University Plateau, Cancellation of (M.D. of Springbank)	91
Vanrena Sub., Cancellation of (M.D. of Fairview)	91
Varsity Annex, Cancellation of (M.D. of Springbank)	97
Vegreville, Town of, Separation of Land from (Canadian Northern Town Properties Co., Ltd.)	79
Vermilion, Town of, Separation of Land from (Canadian Northern Town Properties Co., Ltd., and National Trust Co., Ltd.)	80, 81
Vernon Acres, Cancellation of (Wells Estate)	95
Victoria Square, Cancellation of (M.D. of Shepard)	95
Vulcan, Town of (re Electric Light Franchise)	46
Wabamun, Village of (re Lakeview Cancellation)	98
Waldemere Sub., Cancellation of (Long)	92
Wells Estate, W. H. (re Vernon Acres Cancellation)	95

INDEX

	Page
Welsh, J. I. (Separation of Land—Olds).....	79
Welsh, J. I. (re Tax Compromise).....	83
Wembley Sub., Approval of Plan (Department of Railways and Telephones).....	103
Weno Power & Light Co. and S. S. Ellis (re Transmission Line).....	45
West Bassano, Cancellation of (Department of Municipal Affairs).....	97
West Canadian Collieries Ltd. and United Electric & Engineering Co., Ltd. (re Mortgage).....	45
West Dunvegan, Cancellation of (M.D. of Fairview).....	91
Western General Electric Co., Ltd., and City of Red Deer (re rates).....	19-30
Western General Electric Co., Ltd., and City of Red Deer (re Inspection Books and Plant of Company).....	45
West Glengarry, Cancellation of (M.D. of Springbank).....	92
Westmount Sub., Cancellation of (City of Edmonton).....	96
West Muskoday, Cancellation of (M.D. of Grosmont).....	93
Wetaskiwin, City of (Separation of Land—Wetaskiwin).....	81
Wetaskiwin, City of, Separation of Land from (City of Wetaskiwin and Cornell).....	81
Wetaskiwin, City of, Separation of Land from (Cornell).....	81
Wetaskiwin, City of, (re Norwood Cancellation).....	86
Wetaskiwin, City of (re Rosedale Cancellation).....	86
Whitelaw Sub., Approval of Plan (McKenzie & Nash).....	103
Whiteside, O. E. S., and Town of Coleman (Water and Electric Light Franchise).....	44
Whiteside, O. E. S., and Coleman Light & Water Co., Ltd. (Assignment of Franchise).....	45
Whitworth, C. S. (re Separation of Land—Bentley).....	82
Wight, John R. (Approval of Plan "Long Beach").....	103
Wilnor Sub., Cancellation of (Department of Municipal Affairs).....	85
Winnifred Sub., Cancellation of (Department of Municipal Affairs).....	97
Wolf Creek Sub., Cancellation of (Department of Municipal Affairs).....	98
Woodcroft Sub., Cancellation of (City of Edmonton).....	86
Woodlea Crescent, Cancellation of (City of Red Deer).....	95
Youngstown, Town of (re Franchise Agreement).....	46

SCHOOL DISTRICTS:

Apremont S.D. No. 4183.....	70
Balsam Grove S.D. No. 4163.....	68
Beaupre Creek S.D. No. 4182.....	72
Bignell S.D. No. 1413.....	70
Brooks S.D. No. 2092.....	71
Bukowina S.D. No. 1162.....	72
Calkins Valley S.D. No. 1044.....	70
Capbillion S.D. No. 3622.....	71
Castor S.D. No. 2194.....	72
Chapel S.D. No. 588.....	71
Clearwater River S.D. No. 4179.....	69
Clover Bar S.D. No. 212.....	69
Coalhurst S.D. No. 2394.....	70
Crown Hill S.D. No. 4166.....	69
Dalkeith S.D. No. 4141.....	70
Dana S.D. No. 2505.....	72
Darling S.D. No. 3452.....	72
Delia S.D. No. 3261.....	69
Edmonton R.C.S. S.D. No. 7.....	71
Edmonton R.C.S. S.D. No. 7.....	72
Exshaw S.D. No. 1699.....	73
Halkirk S.D. No. 2162.....	71
Hardieville S.D. No. 4069.....	69
Hughenden S.D. No. 2265.....	72
Jasper S.D. No. 3063.....	69
Kelsey S.D. No. 4173.....	71
Lac La Nonne S.D. No. 1529.....	70
Lakeford S.D. No. 1688.....	71
Little Gem S.D. No. 2551.....	69
Meeting Creek S.D. No. 1834.....	72
Mundare S.D. No. 1603.....	71
Neutral Hills S.D. No. 2791.....	70
Norwood S.D. No. 4191.....	70
Pendryl S.D. No. 4185.....	71
Rabbit Lake S.D. No. 4170.....	71
Rimbey S.D. No. 661.....	70
Riverside S.D. No. 1606.....	72
Rosalind S.D. No. 1884.....	73
Shaw, S.D. No. 1416.....	71
Spencer S.D. No. 4086.....	69
Sunberry Valley S.D. No. 4049.....	70
Telegraph S.D. No. 3872.....	69
Throne S.D. No. 2121.....	72

Alberta. Board of Public Utility
Commissioners.
Annual report.
1924

Alberta Treasury
~~STATISTICS ALBERTA~~
LIBRARY

Date Due

[illegible]

